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1988

ANNUAL REPORT

TOWN OF HUDSON NEW HAMPSHIRE

1988

University of New Hampshire
Library

OFFICE HOURS

Finance	Monday through Friday 8:00 a.m. - 5:00 p.m.
Assessors' Office	Monday through Friday 8:00 a.m. - 4:30 p.m.
Dept. of Public Works and Development (Building/ Zoning, Planning, Engineering	Monday through Friday 8:00 a.m. - 5:00 p.m.
Executive Administrator's Office	Monday through Friday 8:00 a.m. - 5:00 p.m.
Office of Town Council	Monday through Friday 8:00 a.m. - 5:00 p.m.
Town Clerk/Tax Collector	Tuesday through Friday 8:30 a.m. - 4:30 Monday 8:30 a.m. - 6:30 p.m.
Legal	Monday through Friday 8:00 a.m. - 5:00 p.m.

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Regular Town Council	7:00 p.m. - 2nd & 4th Tuesday of each month
Conservation Commission	7:00 p.m. - 3rd Monday of each month (Town Hall)
Recreation Commission	7:30 p.m. - 2nd Tuesday of each month (Youth Center)
Planning Board	7:00 p.m. - 2nd & 4th Wednesday of each month (Town Hall)
Zoning Board of Adjustment	7:30 p.m. - 1st & 4th Thursday of each month (Town Hall)
Library Trustees	7:00 p.m. - 2nd Wednesday of each month (Library)

Annual Reports of the Town of Hudson

Hudson, New Hampshire

July 1, 1987 – June 30, 1988

for the Year Ending

June 30, 1988

1988
TOWN OFFICERS
(as of October 1988)

TOWN COUNCIL

District No. 1
Robert A. Landry

District No. 2
Charles A. Coughlin

District No. 3
Robin Andrews

District No. 4
Nan Cote

District No. 5
Abbott E. Rice

District No. 6
Hanna Blake

District No. 7
Joseph A. Wozniak

District No. 8
William Arseneault

District No. 9
George L. Mousseau

Councilor — 4 year term
John M. Bednar
Fidele Bernasconi
Edward Palladino, Jr.

Councilor – 2 year term
John P. Lavoie, Jr.
Paul E. Inderbitzen
David J. Alukonis

Council Secretary, Priscilla Richardson

MODERATOR
Michael Keenan

TOWN CLERK/TAX COLLECTOR
Cecile Nichols, 1989

Barbara Locke
Susan Grondin
Kathleen Voisine
Joyce Williamson

TREASURER
Therese M. Dubowik, 1989

REPRESENTATIVES TO THE GENERAL COURT
Doris R. Ducharme
Lionel Boucher
Joan A. Wagner
G. Philip Rodgers
George H. Baker, Sr.
David J. Alukonis
Leonard A. Smith

SUPERVISORS OF THE CHECKLIST
Joyce Cloutier, 1989
Virginia Mosnicka, 1993
Bess Mousseau, 1991

TRUSTEES OF THE TRUST FUND

Vacancy, 1991
Michael Morin, 1993
Ruth M. Parker, 1989

RECREATION COMMISSION

Paul Hamilton, 1991
Joyce Cloutier, 1991
Virginia Mosnicka, 1989
Ernest Briand, Alternate, 1990
Earl Houge, 1990
Robert Eldridge, Chairman, 1991
Fred Deppe, Director

PLANNING BOARD

Darrell Wagner, Chairman, 1989
James Frank-Mills, Secretary, 1991
Leonard Smith, 1991
Daniel Fusconi, Alternate, 1989
Gretchen Von Grossman, Alternate, 1989
Paul Ciano, Vice Chairman, 1990
James Lamothe, 1990
John Best, 1991
Philip Laurien, Alternate, 1991
James H. Donnelly, Alternate, 1989
Nan Cote, Town Council Representative
Robert Landry, Town Council Representative, Alt.
Edward Palladino, Town Council Representative, Alt.

ZONING BOARD OF ADJUSTMENT

J. Bradford Seabury, Chairman, 1991
Edward Furlong, 1989
Robert Scire, 1990
Kenneth Massey, 1990
Mark Cloutier, Alt., 1991
Andrew Renzullo, 1989
Carl Harmon, 1991
John R. Allen, 1991
Leslie H. Erb, 1988
Edward Boisvert, Alt. 1991

TRUSTEES OF HILLS MEMORIAL LIBRARY

Betsy Westgate, Chairman, 1989
Sarsha Moore, Vice Chairman, 1989
Doris Ducharme, Treas., 1991
Alice Jones, 1991
Daniel Hodge, 1991
Marcella Woodman, Sec., 1991
Richard Dewey, Director

BUILDING BOARD OF APPEALS

Russell Marcum, 1989
Vacancy
Alternate Vacancies
Vacancy
Vacancy

CONSERVATION COMMISSION

James D. Hankins, Chairman, 1991
Michelle Hayes, 1989, Vice Chairman
Phyllis Appler, 1989
Kathleen Osberg, 1989
William Farino, Alt., 1990
Emery Nadeau, 1990
James Barnes, 1991
Julie Arrendondo, 1990
Doris Ducharme, Alt., 1989
Genie Griffin, Alt., 1991

BOARD OF ASSESSORS

Normand Pelletier, Chairman, 1989
Janice Johnson, 1990
Richard Millard, 1991
Richard Ethier, Assessor's Assistant
Michelle Manchini, Administrative Aide

OFFICE OF EXECUTIVE ADMINISTRATOR

C. David Crumpton, Executive Administrator (6/30/86 - 7/25/88)
Alice Monchamp, Assistant to Executive Administrator
Linda Corcoran, Secretary

FINANCE DEPARTMENT

Lydia Wayashe, Finance Director
Patricia Bailey, Billing & Receivables Clerk
Sherri Hamilton, Data Processing Senior Programmer
Donna Shea, Data Entry Technician
Scott Smith, Accounting Coordinator
Elaine Hatfield, Accounts Payable Clerk
Christine Plichta, Sewer Utility Billing Clerk

Legal

Michael DiCola, Town Attorney
Leslie Ramsey, Secretary

FIRE DEPARTMENT
as of 6/3/88

Chief
Ray C. Carter

Deputy Chief
Brian L. Mason

Fire Prevention/Training
Superintendent Paul E. Reichenbach, EMT-1
Inspector Steven W. Dube, EMT

Full Time Staff

Captains/EMT's

Roger M. Spooner	Clinton M. Weaver, Jr.	John A. Brewer
	Gary J. Rodgers, Act. Capt.	

Lieutenants/EMT's

Todd M. Hansen	David S. Morin, Act. Lt.	Richard Marshall
	John Abbott, Act. Lt.	

Firefighter/EMT's

Peter Collishaw	George Roy	Neal Carter	George Haynes
Gerald Carrier	Tim Kearns	Steve Benton	Robt. Bianchi
Craig Phillips	Tom Whalen	Bob LaPointe	Donald Dole

Dispatcher/Clerk
Susan L. Nichols

Dispatcher
Randal Sage

Clerk
Pauline Wolfenden

Call Department

Deputy Chief
Robert Campbell

Captain
Harry Chesnulevich

Lieutenants

Robinson Road
Robt. Boucher

Central Station
Roger Boucher

Burns Hill
Peter Silver

Firefighters

Richard Houle, EMT-1
James Howe, EMT
Shawn Jasper
Tim Richardson
Steve Blais

Eddy Bisbing
Howard Dilworth
Roy Germain
Marcel Lavoie, EMT
Patty Laine, EMT
Ray Parker
Mickey Rudolph, EMT-1
Linda Upham, EMT
Tim Upham, EMT

Dave Babinski
Fred Brough
Kevin Blinn EMT

Dispatcher
Tracy Tuck

Police Department

Chief of Police
Al Brackett

Executive Secretary
Dorothy Carey

Operations Commander
Captain Richard Gendron

Services Commander
Lt. William Closs

Information Manager
Lisa Nute

Records
Judith Gould
Mary Wing

Communications
Disp. Kacy Cleveland
Disp. Wendy Foster
Disp. Jennifer Briand
Disp. Robert Kittredge

Investigation Bureau

Youth Ofc. Robert Drew

Det. Paul Grugan

Narcotics Investigation

Det. Raymond Mello

Det. Barry Golner

Det. Clerk: Gloria Gauthier

Sergeants

Sgt. William Hurst
Sgt. Robert Tousignant

Sgt. Donald McCrady
Sgt. William Pease

Patrol

Ofc. Alan Semple
Ofc. Donald Cassalia
Ofc. Peter Hoerr
Ofc. Brian Blake
Ofc. Gary Dillon
Ofc. Debra O'Donnell
Ofc. Joseph Rossino
Ofc. Carl Accorto
Ofc. Maryanne Manfra
Ofc. Ronald Mello
Ofc. Paul Balukonis
Ofc. Jeffrey Long
Ofc. Gregory Katsohis
Ofc. Kevin Sullivan

Court Liaison Officer
Sgt. Stephen Burke

Legal Bureau Assistant
Tracy Thibodeau

Animal Control

Lisa Chouinard, Supervisor
Denise Guimond

Special Officers

Sgt. Charles Gilbert
Ofc. Edward Largy
Ofc. Timothy Brown
Ofc. Robert Inserra

Crossing Guards

Elizabeth Groenveld
Hugette Plourde
Charlene Hanks
Susan Brown
Charles Hiltz

Chaplain: Rev. David Howe

Public Works and Development

Roy C. Willey, Jr., Director

Carla A. Anger, Admin. Assistant
Mike Reynolds, Town Planner
Wm. Oleksak, Code Enforcement Officer/ Health Officer
Pamela Knoop, Secretary
Jeffrey Magaw, Town Engineer
Mark DeVine, Civil Engineer
Edward Madigan, Bldg. Inspector
Bruce Woodruff, Zoning Admin.
Joan Glencross, Secretary

Ruth Donaruma, Receptionist
Marcia Richards, Secretary

Facilities Division

Ed Lamper, Highway Foreman
Kevin Burns, Sub-foreman
Roger Bordeleau
Alfred Bastien
Paul Sharpe
Al Rondeau
Chester Libby
Paul Anger
Timothy Lamper
Richard Coleman
Bruce Worth
Richard Low
Dave Kendall
Arthur Sullivan
Ronald Gardner, Sewer Foreman
Paul Burton, Sub-foreman
Dave Dobens
Joseph Anger
Jeff Boilard
Jess Forrence, Jr.
Duane Morin
John Cesana
Tom Ricker
William Preston
Robert Shea
Michael Briand
Claude Coulombe
Ray Briand, Maintenance Foreman

Priscilla Zakos, Clerk/Dispatcher

REPORT OF THE PRESIDENT OF THE COUNCIL

1987 was the time when the Hudson Town Council began to realize its maturity. The period of puberty had passed, sometimes painfully. The Town legislative body was now to address the problems facing the community.

In its adolescent phase, the Town Council had become subservient to the Town's administrative branch. Given the ambiguity of the Town Charter in role definition, this problem can be easily understood.

However, in its young maturity, it began to realize and understand its proper role with respect to Town affairs. The Council began questioning the correctness of administrative views on issues. These views were now scrutinized, analyzed, and challenged to a degree which had not been possible in the past. The results of this new phase of Council activity are not, or will not be, perfect. It does, however, show a step in the right direction.

To some parties, challenge and reasonable disagreement are distasteful. As an American and the presiding officer of the Council, I find differing ideas, and the debate they foster, perhaps the most important part of our democratic, Republic form of government.

This Council, and future Councils, should continue to both question and challenge, but they should also be prepared to bring forth new, innovative ideas as well.

To close, do not construe disagreement, challenge and debate as a division of the process of government, but rather as a searching and formulating process used to perfect ideas and a method to formulate solutions to problems facing our community.

With its new philosophy, the Council has improved its performance and will be a more responsive body in the future.

Respectfully submitted,

William P. Arseneault, President
Hudson Town Council

MESSAGE OF THE ACTING ADMINISTRATOR

C. David Crumpton, who was hired as the Town's first Executive Administrator on June 30, 1986, resigned his position on July 25, 1988. It is expected that Town Council will have concluded its search for a new Executive Administrator before the publication of this annual Town Report.

I would like to take this opportunity to express my thanks to members of Town Council, Town employees, and Hudson citizens for the many kindnesses and courtesies extended to me over the past several months during my service as Acting Administrator. Your patience and understanding has been very much appreciated.

The arrival of our new Administrator signals an opportunity for Town employees to again focus on Hudson's future and what can be accomplished when Administration and Town Council work together toward identifying and achieving common goals. I believe the response to the challenge will be positive and enthusiastic.

Respectfully submitted,

Alice Monchamp
Acting Administrator
November 7, 1988

ASSESSORS REPORT

The Hudson tax base is currently at $359,790,015 – a 3.6 percent increase ($12,000,000 plus/minus) over tax year 1987.

This office has conducted 800-plus inspection/appraisals in the 1988 tax year ending 4/1/87.

This year has also seen the Assessor's office become partially automated. Tax warrant data is available to the public through a public-access computer located in our office. We will be expanding this program in the future to include pertinent field information.

We cordially invite you to visit our office if you have any questions regarding your assessment.

Respectfully,

Richard G. Ethier
Assistant Assessor

Norman Pellitier
Chairman, Board of Assessors

Janice Johnson
Board of Assessors

Richard Millard
Board of Assessors

FINANCE DEPARTMENT REPORT

Finance affects every aspect of Town Government. The Finance Director is staff to the following committees: Finance Committee, Sewer Utility Committee, Public Utility Committee, Capital Improvement Committee, and attends regular Council Meetings.

The Finance Department is now fully staffed and is operating with its full compliment of duties.

ACCOUNTING

1. The Town Accountant Scott Smith, has responsibility for the General Ledger of the Town-"The Books" in local jargon. We now can look at a report and know, A. How much cash does the Town of Hudson have available. B. How is the Town of Hudson doing with its "Taxes Receivable". C. Are the bills paid, to whom, and why.

The accountability of the Town of Hudson is now as it should be. The documentation for all financial records, both Financial and Taxes Receivable, are located in Town Hall and are processed and maintained by Town Hall employees.

2. The Finance Department has a well run and efficient Purchase Order and Accounts Payable System for which Elaine Hatfield has responsibility. We certainly understand the care to be taken with the Town's Tax Dollars, it is a serious matter of "Public Trust" and Elaine performs this duty with care and dedication for all Town expenditures, both Payables and Payroll, The new systems have many checks and balances that are followed diligently.

3. The Cash Receipts and Billing and Collections of Miscellaneous Accounts Receivables, such as Assessment, Industrial Pretreatment, Police Outside Detail, etc., along with the training and oversight of the Sewer Utility, and all other Administrative tasks, are handled by an extremely capable Accounting Staff Person Patti Bailey.

SEWER UTILITY

4. The Sewer Utility survived its first year in good shape. We learned from experience and will be working hard to refine the system. The Sewer Utility Office is a "one person office." We are attempting to streamline the system and computerize it entirely so that as the numbers of sewer users grows it can still be maintained by one person. The Utility has seen four hard working, conscientious "one person office" persons come and go in the Finance Department. It is a difficult task.

DATA PROCESSING

5. Sherri Hamilton, Senior Programmer/Data Processing Manager is doing an excellent job of computerizing all of the Financial Transactions of the Town. The Finance Department will be 100 percent Computerized with the installation of Cash Registers within the next few months.

The Town Clerk/Tax Collector will have completely computerized functtions, Taxes, Motor Vehicles, Abatements, Cash Receipts, Voter Registration, etc. by June 30, 1989.

The Budget has been computerized and there are exciting processes we wish to install in the future that coordinate line item monitoring and purchase order generation with the budget process.

As you can see, everything Financial is also affected by computerization. There are 32 terminals, Personal Computers and printers along with the main terminal and its companion computer equipment within Town Hall. Sherri Hamilton, Senior Programmer and Donna Shea, Data Technician are busy throughout Town Hall supporting this equipment, writing programs for new ideas and systems or maintaining those presently installed in all departments.

The Finance Department personnel enjoy working with the pleasant and efficient staff throughout the Town Hall and with the public. We appreciate the cooperation of the citizens of Hudson and look forward to the next year of growth and accomplishment.

Sincerely

Lydia C. Wayashe, Finance Director

FIRE DEPARTMENT

Fiscal year 1988 was a very busy year for the Fire Department in terms of training and special projects to enhance the department's Emergency Response Capabilities.

As part of our ongoing efforts to upgrade patient care from basic to advanced, sixteen (16) dept. members completed a 24 hour course and received their certification to provide cardiac monitoring and defibrillation. The next step we will be working towards will be to obtain I.V. certification for several members and to train all department members to the Dept. of Transportation First Responder level of medical training. By having all members certified at this level as a minimum we will be able to provide faster initial care in all areas of town.

As a result of a chemical release from a Nashua facility last year, the Fire Department was faced with the reality that we had no established written procedures to deal with such an incident. With information gathered from various state officials and past experiences, an evacuation plan and Incident Command procedure for large-scale incidents was developed. The plans were tested during two (2) training sessions involving all members of the department. I would like to thank Teledyne for their assistance and for allowing us to use their Lowell Road facility.

The H.F.D. Dive Team was formed by several members of the department under the direction of Lt. Todd Hansen. Due to budgetary constraints the members purchased most of the needed equipment with their own money. The department supported the team through training, equipment maintenance and repair, and support equipment. The team was pressed into service on several occasions during the past year but most notably for rescue attempts of two (2) people who had jumped from the bridges over the Merrimack River on separate occasions. Several training sessions were held on Robinson Pond with the emphasis on cold water emergencies and diving under the ice. The final exam consisted of cutting holes in the ice, diving under the ice to search and rescue 'victims' and related support operations. I would like to acknowledge the generosity of the Nash Group for their donation of ice rescue suits and a chain saw, as well as several other pieces of medical equipment.

Several projects were worked on during the past year, the most notable being manning of the Burns Hill Road Fire Station with full-time FF/EMT's during the hours of 8 a.m. to 6 p.m. Monday through Friday. This program, which began January 4, 1988, was possible due to the addition of two (2) FF/EMT positions approved by the Town Council the previous year.

In March the full time FF/EMT's work schedule was changed from 24 hours on duty/48 hours off duty to two (2) 10 hour days and two (2) fourteen hour nights with four (4) days off. This change brought about a reduction in the scheduled work hours from 56 hours to 42 hours per week average. As a result of the new schedule FF/EMT Steve Dube was reassigned to work weekdays in the Fire Prevention Division to assist Supt. Reichenbach with the ever increasing workload in that division. Besides his regular inspection duties he also works with the elementary schools on fire drills and Fire Prevention education. Additionally a program has been established to work with children (and their parents) who have been involved with starting fires. The program has been successful so far with no repeat offenders.

I would like to thank all the local groups and companies who have generously donated training materials, funding for films and particularly the Junior Women's Club for their continued upkeep of the chimney cleaning equipment available to Hudson residents at Central Station. The first year people began cleaning their chimneys saw a drastic reduction in the number of chimney fires.

New apparatus received include a 1500 gallon Tanker to replace a 1955 Tanker at the Burns Hill Rd. station. A new heavy duty Rescue Truck has been ordered to replace an unuseable 1969 van type rescue that is too small and mechanically beyond repair.

We also received a new modular style ambulance which provides additional space inside for the attendants. As we move toward providing advanced life support skills space for patient treatment and equipment/supplies is critical.

I would like to point out that fees collected from ambulance runs more than pay for the equipment and supplies to operate. With the majority of

department members cross trained as Firefighters as well as ambulance attendants, the overall operation continues to be the most efficient option for a town the size of Hudson.

I would also like to thank the Hudson Firefighters' Relief Association for their donation of two (2) cellular telephones and funding for a Hazardous Material computer as well as equipment for the Dive Team. I want to thank each member of the department and their families for their hard work and dedication during the past year. As reflected in last year's Community Attitudes Survey the people of Hudson appreciate their top-rated service.

Sincerely,

Brian L. Mason
Acting Fire Chief

Town of Hudson
Fire Department
Yearly Report
87/88

Comparison 86/87, 85/86

	87/88	86/87	85/86
Ambulance Calls – Total	1066	1001	957
Accidents (transported)	137	160	171
Assist Fire Apparatus	0	0	15
Emergency Calls	494	371	454
Mutual Aid	127	142	109
Refusals	222	218	62
Routine Transports	86	110	146
Fire Incidents	738	783	769
Burning Permits Issued	584	428	339
Public & School Tours	23 *	38	36
Outside Lectures	3 *	15	10
INSPECTIONS: Total	448	415	398
Occupancy	200	222	182
Foster/Day Care	21	23	19
Place of Assembly	43	40	25
Smoke Detectors Only	20	18	18
Wood/Coal Stoves	62	68	117
Progress Consults	102	44	37

* The decrease in Tours and Lectures is directly related to the substantial increase in the Divisions administrative functions required of the F.P.O./ Training Officer.

HILLS MEMORIAL LIBRARY

THE LIBRARY BUILDING

Concern for expanding the facilities continues to be the major concern of the trustees and staff. New residents in town are registering for library cards on a daily basis. They are also asking why we don't have a larger facility. An in-depth user survey clearly shows the need for more room to study and read, and for more books and magazines. The survey also tells us that some 26,000 books are used in the library, which is in addition to loans.

FIRE HAZARD

In a survey completed two years ago, Paul E. Reichenbach, Fire Prevention Officer, concluded that, "...the building is not up to standards from a life safety and fire prevention standpoint." Given the current conditions, "...the Bureau of Fire Prevention cannot establish an authorized capacity which could safely occupy the area." Town Council has a copy of this report.

PERSONNEL

Susan Dufault was promoted to Assistant Director during the year. Robert Gagnon was given the Outstanding Employee Award for the library at the first annual town employees awards dinner. Children's Librarian Kathy Amick resigned at the end of the year.

FRIENDS OF THE LIBRARY

Once again we are most appreciative of the Friends of the Library for the funds they have raised to provide season tickets to three major Boston museums. There is a continual waiting list for these heavy-in-demand family tickets.

TOWN OF HUDSON DOCUMENTS

Copies of all town documents are now housed in the library as mandated by Charter Amendment no. 32, 1987.

GIFTS AND DONATIONS

Gifts and donations were made by: Dr. John Sarris, John and June McClean, Junior Women's Club, Friends of the Library, Fortnightly Club, Lion's Club, Boy Scouts, Girl Scouts, Friends of Library. An Apple IIC computer and printer for use of the public was presented by anonymous donor.

NEW HAMPSHIRE LIBRARIES

Hills Memorial Library joined the Greater Manchester Integrated Library Cooperative System, whose purpose is to improve user access to library materials and resources through the coordinated development of automated sys-

tems. GMILCS serves as a node of the NH Automated Information System out of the State Library.

Respectfully submitted,

BOARD OF TRUSTEES
Betsey Westgate, Chairman
Doris Ducharme
Daniel Hodge
Alice Jones
Sarsha Moore
Marcella Woodman
Richard H. Dewey, Director

Hills Memorial Library
1987-88

Collections	Adult	Children	Bookmobile	Reference	Total
Books Added	1150	740	141	38	25,341
Books on Tape	49	205			254
Total Books in Collection	25,390	15,478	3,324	1,153	45,345
Magazine Titles	101	21			122
Newspaper Titles	15				15
Phonorecords	548	79			627
Compact Discs	26				26
Loan Services					
Books Loaned	27,340	30,138	1,196		58,674
Books Used in Library	26,000				26,000
Books on Tape	210	344			554
Magazines	1,885	206			2,091
Phonorecords	1,077	150			1,227
Compact Discs	86				86
			Total Items Loaned		88,729
Interlibrary Loans					
Requests for Hudson Readers	472				
Loans to Other Libraries	97				
Registered Borrowers					
Registered This Year	782	180			962
Total to 30 June 1988	10,601	1,974			12,575

NB – Registration records are up-dated every 2 years.

REPORT OF THE LEGAL OFFICER

Section C–43 (formerly Section 4.10) of the Hudson Town Charter of the Hudson Town Charter authorizes the staff position of Legal Officer, referred to as the Town Attorney in the Town's Administrative Organization. The Town's first "in-house" attorney began working for the Town on July 28, 1987, occupying a temporary office during the reconstruction and expansion of the Town Hall. He proceeded to establish a law office for the Town of Hudson – purchasing publications for a law library, hiring a full time legal secretary, setting up a filing system, and other administrative procedures. In September 1987 the Town Attorney moved into a renovated suite of three small but comfortable offices on the first floor of Town Hall.

Role in Litigation

Charter Section C–43 provides that the Legal Officer shall represent the Town in all legal proceedings. On July 29, 1987, there were 25 pending suits against the Town, including suits filed in 1979 by the Town's general contractor on a large sewer construction project, Seaward Construction Company, and by the Town's consulting engineers on that project, Morgenroth and Associates. Outside counsel – that is, private law firms paid by the Town or its insurer on an hourly basis – handled all these suits. As of this writing, twelve (12) of these suits have been concluded. Of the twelve (12) cases, eight were concluded by the Town Attorney or with his active participation. Only the settlement of the Seaward-Morgenroth suits, which cost $1.6 million, cost the Town any money. The Seaward-Morgenroth settlement, which was approved by Town Council, ended nearly 10 years of litigation and a four year wait for a decision from a 1983 trial. Of the thirteen (13) cases pending against the Town on July 28, 1987 and still active on June 30, 1988, the Town Attorney has entered his appearance to take over the defense in six (6) of the cases. Attorneys for the Town's liability insurers are handling the defense of six (6) cases at no cost to the Town. The Town Attorney monitors these cases. Only one (1) case of the twenty-five (25) original cases is still being handled by outside counsel and that case has been inactive.

The Town Attorney assumed the defense of all suits filed against the Town in fiscal year 1988 not handled by the Town's liability insurer.

Legal Opinions

Charter Article C–43 provides that the Legal Officer "Shall serve as chief legal advisor to the Council, the (Executive) Administrator, and all town departments, offices, boards and agencies." In fiscal year 1988 the Legal Officer provided thirty-one (31) formal legal opinions, as well as a comparable number of briefer opinions to Council, the Administrator, town departments, and town boards, such as the Planning Board and Zoning Board of Adjustment.

Law Library

A law library is to a lawyer what the proper tools are to a craftsman or mechanic. Operating within fiscal year 1988 budget of $5,000 for legal publi-

cations, the Town Attorney purchased a good New Hampshire law library, as well as four (4) large wooden bookcases. This law library is now a capital asset of the Town of Hudson, much the same as a Town-owned building or piece of equipment are capital assets.

Other Accomplishments or Activities of Legal Officer

- Drafted municipal legislation (ordinances, resolutions), including Resolution R87-37 which established the Town's sewer utilities;
- Prepared Contract Proposal Documents for larger contracts which the Town lets out to bid, such as for the Solid Waste Contract;
- Prepared contracts, leases, deeds, and other legal documents;
- Provided legal advice to municipal officials on a daily basis;
- Prepared a set of form deeds used by the Hudson Planning Board;
- Maintained active contact with the Town's insurance administrators and insurance company representatives on claims or suits involving the Town;
- Conducted the land acquisitions needed for the $1.3 million Derry Street Project within difficult time constraints.

POLICE DEPARTMENT

During the past twelve (12) months, the police department has worked diligently to develop and revise written directives, policies and procedures in an effort to comply with recommendations made in the 1987 Police International Study performed on your police department. During the development of these policies we consulted with many other police agencies who have been nationally recognized as professional law enforcement agencies through the process called National Accreditation. Accreditation is an ongoing process and is a voluntary, self motivated, approach by which police organizations seek to achieve, verify and maintain high quality in their police operations through periodic evaluations by an independent non-governmental body. One of the long term goals of the police department is to seek and attain national accreditation so we will continually examine the operations of the police department and provide the best possible service available to our community.

As reported last year, motor vehicle traffic, traffic accidents, and traffic fatalities all continue to increase in our community. Traffic enforcement has been and will continue to be one of our main priorities. As growth and development continue in southern New Hampshire, so too will the flow of traffic in and around our community. The problems of traffic congestion, increased accidents and fatalities are all associated with our growth. As a community we must work toward the betterment and development of our roadways, to handle the traffic created by our continued growth. We must also be willing to appropriate the public safety resources necessary to cope with our traffic associated problems. The police department continues to apply for and receive Federal Highway Safety Funds for increased motor vehicle enforcement programs on our roadways. From January 1987 through September 1988 we have received approximately $17,250.00 in Highway Safety Funds for D.W.I. Enforcement programs, and $2,355.00 for an additional three (3) radar units for increased speed enforcement programs. It is apparent that these programs have been effective, as we have experienced a 39 percent increase in D.W.I. arrests and a 17 percent increase in motor vehicle citations in 1987. In addition to these programs, the patrol division aggressively enforces traffic laws in our neighborhoods through our Directed Patrol program, which is utilized to target problem areas and direct patrol resources into identified problem areas. Traffic control and enforcement will continue to be one of our major priorities in the coming year, as we learn to cope with growth associated problems.

The police department has established its first Narcotics Enforcement Unit to deal with the increase of drug abuse and narcotics trafficking in our community. This narcotics enforcement program is funded 75 percent through the Federal Narcotics Control Assistance Program, and a 25 percent match in Town funds in the form of manpower. Since the inception of this program, the Hudson Police have apprehended three (3) major narcotics traffickers who were responsible for the distribution of millions of dollars worth of narcotics in Hudson and surrounding communities. We have also arrested several street level dealers in our community, seized several hundred thousand dollars of narcotics, firearms, motor vehicles, and real estate used to facilitate drug trafficking. Although we feel that our efforts have been successful, we have by no means

solved the drug problem in our community. As a community we must recognize the critical role of education, treatment, prevention, and parental responsibility in the solution to the drug problem. Our community needs to work toward the development of a comprehensive approach to drug abuse that includes all elements of the community. We must recognize that drug abuse is not a police problem, but rather a social and community problem that must be dealt with on a community level.

The development of a Crime Prevention Program has not yet become a reality within the police department, as we continue to experience difficulty in hiring qualified police personnel. This is a situation shared by other police agencies in the State and in southern New Hampshire. This situation exists mainly because of the low unemployment rate, the high cost of housing in southern New Hampshire, and the low salary rate of police officers. We are hoping for a fair and equitable settlement of our currently unsettled police contract in an effort to attract qualified police candidates to the Hudson Police Department. This will ultimately enable us to move forward in developing improved police services for the community.

In conclusion, I extend my sincere appreciation to all members of the Hudson Police Department, the Town Council, and the community, who have continued to support our efforts to make Hudson a safe and secure place to live.

Respectfully submitted,

Al Brackett
Chief of Police

July 1, 1987 – June 30, 1988

PART I CRIMES		PART II CRIMES	
1. Murder	0	9. Simple Assault	71
2. Forcible Rape	9	10. Forgery	14
a. Attempted	0	11. Fraud	23
b. Sexual Assault	14	12. Embezzlement	0
3. Robbery	0	13. Stolen Property	10
a. Attempted	0	14. Criminal Mischief	254
4. Assault (1st & 2nd)	13	15. Weapons Violation	82
5. Burglary	86	16. Prostitution	0
a. Attempted	20	17. Sex Offenses	8
6. Theft	348	18. Narcotics Violation	113
7. Auto Theft	38		
a. Attempted	8	TOTAL	574
b. Recovered Stolen MV	30		
8. Arson	4		
a. Attempted	1		
TOTAL	564		

Other Incidents

19. Gambling	0	30. Suspicious MV/Person	426
20. DWI	186	31. Alarms	887
21. Liquor Violations	83	32. Accidents	822
22. Protective Custody	128	a. Fatal	3
23. Fight	48	b. Involving Injury	159
24. Escort	179	33. Citations	3135
25. Speeding MV	80	34. Parking Citations	334
26. Runaway	66	35. Arrests	820
27. Domestic Disturbance	154	36. Child Abuse	16
28. Disturbance (Other)	41	37. Sudden Deaths	13
29. Trespass	30	38. Bomb Threats	5
		39. Misc. Calls for Service	1945

Total Calls for Service	8,980
Total Miles Traveled	180,752

ANIMAL CONTROL DIVISION

With our rapidly growing community, the Hudson Animal Control Division is becoming more and more a challenge.

It is not surprising to see that there has been a 90 percent increase in the number of wildlife complaints, due largely to the decrease of wooded areas, as a result of an increase in development. Wildlife is being forced out of their homes and into ours. It is not uncommon to hear that our four legged friends are moving into our chimneys. We are glad to say that there has been no increase in our domestic animal complaints.

Animal control has had a few changes in the past year, making it a more professional organization. We offer our services from nine to five, seven days a week and with the cooperation of the police department, we are able to have a twenty four hour emergency service.

The animal control division would like to welcome our new assistant Animal Control Officer, Denise Guimond. Denise has had two years of college at the Texas A and I University for Pre-Vet. She also has two years experience working with animals in a kennel, and three years as a Veterinary Technician.

Our goal for the following year is to keep meeting our challenges, and with the continued help of our fellow officers and citizens, we believe our goals will be met.

In conclusion, I would like to thank Chief Brackett, Captain Gendron, Hudsons' finest officers, and you the people who have made 1988 a success.

Respectfully submitted,

Lisa Chouinard
Animal Control Supervisor

Hudson Animal Control Division
Yearly Activity Report
October 1, 1987 – August 31, 1988

	Wildlife	Dogs	Cats	Total
Strays Impounded		209	84	293
Animals Released		73	43	116
Animals Claimed By Owners		158	4	162
Animals Adopted		69	101	170
Other Animals		N/A	N/A	N/A
Animals Euthenized		38	32	70
Dog Bites		27		27
Rabies Confinement		26	N/A	26
Lost Pet Reports		173	62	235
Animal Complaints	231	486	101	818
Summons		171	N/A	171
Court Cases		5	N/A	5

DEPARTMENT OF PUBLIC WORKS AND DEVELOPMENT

Roy C. Willey, Jr., Director

Dear Fellow Residents,

The Department is now in place. All the professional staff positions are currently filled and only two technical level positions remain vacant. The initial learning process for the staff, that is to have a firm understanding of the context or circumstances in which the Department now finds itself, is complete. With our feet on the ground we look forward to being even more productive.

A number of dormant projects such as the Robinson Pond Spillway construction and several road projects, are being re-addressed. With staff acquiring fuller knowledge of the Town and the many issues it faces, organized and systematic approaches to several ongoing problems have been initiated. These include a Pavement Management System, which is a computerized pavement inventory, budget analysis, and maintenance management tool. Another function which is receiving considerable attention is Code administration and enforcement.

For some time now, the Town has been under orders from the State to close its existing landfill. To accomplish this, a consulting firm has been retained to prepare the environmentally acceptable closure design plans. These plans have been completed and submitted to the State Department of Environmental Services. Pending the receipt of any adverse comments from the State, the Town should close the Landfill during September 1988. With this accomplished, the amount of final refuse regrading, together with the necessary high density polyethylene membrane and cover material, can be calculated. Completion of the actual capping will occur during the 1989 construction season.

The function of solid waste management has become increasingly complex and costly during the past several years. In order to more adequately address this situation and the Town to still maintain its solid waste disposal options, we must be more sophisticated in our approach. The Town will be entering into a Townwide pilot recycling program which will be voluntary. The favorable attributes of this program are that the ever increasing disposal costs can be reduced or contained, curbside pickup requires minimal effort on the part of the residents, the greater the participation the greater the effect on solid waste disposal costs, and, should the Town decide to participate in a waste-to-energy program, recycling enhances the fuel value of waste material by removing non-combustibles.

I would like to thank the staff and the various boards, commissions and committees for their efforts, dedication and long hours of work. Also, the Department greatly appreciates the community's patience while we have learned about Hudson and managed to get our feet on the ground.

ENGINEERING DIVISION
Jeffrey D. Magaw, P.E., Town Engineer

The purpose of this report is: to outline the broad responsibilities of the Engineering Division, to discuss major changes within the Division in the past year, to present the status of important projects, and to set priorities for the upcoming year.

The function of the Engineering Division is to manage two broad categories of activities. First is town infrastructure improvements. This includes identifying projects for the Town's Capital Improvement Program (CIP), and then executing these projects when funded. Typical projects are related to streets, sewers, drainage, and environmental protection. Second is review and inspection of development projects. This includes technical support to the Planning Division for subdivisions and site plans.

Changes in the Division this year have been many. A number of responsibilities have been transferred to the Planning Division. A new and better controlled system of dealing with Planning Board review and inspection consultants has been instituted. This system, as well as filling two key positions in the Division, has greatly reduced the backlog of development projects.

Personnel changes include hiring two individuals: Mark DeVine to fill the Civil Engineer position, and Bruce Woodruff to fill the Civil Engineering Technician position. Mr. DeVine's primary role is to develop and execute capital projects. Mr. Woodruff, who has since been promoted to Zoning Administrator, mainly dealt with reviewing and inspecting development projects, and citizen concerns.

The status of major in progress projects and programs is presented below. Please note this list is not all inclusive.

1. Lowell Road/Wason Road Signalization. This project has been expanded to include the construction of a right turn lane, northbound, on Lowell Road. Expected completion: November 1988.

2. Derry Street Reconstruction. Currently underway, expected completion: November 1988.

3. Lowell/River/Dracut/Steele Roads Intersection Reconstruction. Expected Completion: December 1988.

4. NH Routes 102 and 111 Corridor Studies. Studies are complete and have been incorporated into the CIP.

5. Industrial Discharge Program. All discharge permits are issued. Enforcement of the program will be improved when the new Monitoring Station comes on line (See Item 14 below, Contract 10).

6. Underground Storage Tank Program: A study is underway on the leaking tank. Testing of remaining tanks to be completed by December 1988.

7. CIP Support: Numerous projects submitted to the Committee. Continuing to identify new projects.

8. Pavement Management System (PMS). Currently underway, expected to be operational by December 1988.

9. Pine/Winslow Farm Roads Intersection. Design underway. Expected start date: late Spring 1989.

10. Robinson Pond Spillway. Final design has been completed. Additional funding is required for construction.

11. Taylor Falls Bridges. Maintenance work delayed due to increased costs.

12. Cross Street Extension. Expected start date: late Spring 1989.

13. Pelham/Burns Hill/Lowell Roads Intersection Improvement. Expected start date: late Spring 1989.

14. Sewer Contracts 9 and 10. Currently underway, expected completion December 1988.

15. Sagamore Park Sewer, Part II. Expected completion: Spring 1989.

16. Gordon, Sheraton and Nevins Streets Sewer. Expected completion: Spring 1989.

17. Institute Street Opening Regulations. Expected in place by December 1988.

18. Town-Wide Bridge Culvert Inspections. Expected completion: November 1988.

19. Selected Sewer Line Video Tapping. Expected completion: December 1988.

20. Town-Wide Bridge Inspection. Expected completion: late Spring 1989.

Next year's priorities are not significantly different from last years. Success was acheived in all areas, but as always, much needs to be done. However, less emphasis will be placed on development since the Planning Board backlog has been reduced to a manageable level. These priorities are as follows.

1. Fill authorized staff positions. As mentioned above, two positions were filled this year. However, two positions are currently vacant (Civil Engineering Technician and Construction Project Inspector). This seriously impacts the ability of the Division to provide engineering services. Demand for these services is expected to remain high for the foreseeable future to resolve many long standing and new problems.

2. Support to citizen concerns and enforcement actions. These issues vary from investigating speed limits to development related problems to

long standing infrastructure deficiencies. More emphasis will be placed here next year.

3. Support Capital Improvements Planning. Many infrastructure deficiencies exist in Hudson, particularly in terms of streets and traffic management. The Engineering Division will be working with other Town agencies and the Town's Capital Improvements Program Advisory Committee to identify such needs and program necessary public works improvements needed on a prioritized basis.

4. Provide Support for the Growth Management Policies of the Town. It is important for the Town to maintain effective and efficient policies and procedures for growth management. The Engineering Division's role in growth management involves ensuring quality engineered and constructed projects. A number of responsibilities need to be transferred to the Planning Division.

A sincere thanks is given to Bruce Woodruff who has moved on to become the Town Zoning Administrator. Bruce contributed greatly to the success of the Division last year.

Facilities Maintenance Division

SEWER AND DRAIN DIVISION
Ronald C. Gardner, Sewer & Drain Foreman

Town sewer projects, Contract seven, eight and nine (7-8-9) were completed this past year. The Sagamore Road Pump Station has partial acceptance and is on line to accommodate the many businesses in the Industrial Park.

The installation of a 16-inch water main project is nearing completion on Library Street with the final tie-ins being made and pavement restoration scheduled for September, 1988. Some sewer pipe was installed to correct a future problem by the Sewer Division.

New drainage pipe and catch basins were installed by the Division on Gowing Road, Musquash Road, Sanders Road, Pine Road and Stoney Lane. There was pipe added, with a 10-foot high concrete headwall poured in place and a guardrail installed on Bush Hill Road.

The Sewer and Drain Division also performed the daily flushing and cleaning of sewer mains, sewer manholes, drain lines, catch basins and drain manholes. Also the daily maintenance and repairs of three (3) pump stations was performed.

This year as every year the Sewer and Drain Division performs with the Streets Division the considerable task of plowing and salt sanding of all town roads. This year we are receiving approximately seven (7) new streets.

With the acquisition of a new and larger backhoe and additional equipment, the Division was able to perform its work in a more professional manner.

The Street Division did most of the paving on our construction and repair projects and this help was greatly appreciated and should not go un-mentioned.

Also not to go un-mentioned is the pleasure of working together with Building and Zoning, Planning and Engineering. Thank you very much.

A big welcome aboard to Priscilla Zakos.

STREET DIVISION
Ed Lamper, Street Division Foreman

Once again the past year has been a very busy and successful one. The 1988 Town Wide Paving project was completed in July on schedule. Street paved this year included Ferry Street, Belknap Road, Robinson Road, Library Street and County Road. Sections of Pine Road and Sanders Road were also paved in conjunction with drainage projects.

A crack sealing program was started to prolong pavement life in several areas of Town.

This year our Division also took over maintenance of all town parks and cemeteries as a cost saving step for the Town. We are pleased with the results of this project. The Town Common is an example of its success.

The Division has also begun to maintain our own traffic signals as another way to reduce cost.

Two (2) new plow trucks were received by our Division in the spring. One of these trucks will replace a 1977 plow truck in our fleet; the additional truck being necessary to keep up with the increasing street mileage in the Town. Snow and ice removal also kept us extremely busy last winter. The Town was hit by ten (1) plowable storms last season. This task gets more difficult every year as the number of streets we maintain and the amount of vehicle traffic using our roads steadily grows.

In closing, I would like to thank our Clerk-Dispatcher, Priscilla Zakos, the Street Division employees and Town Hall Staff for their cooperation this past year. Also a special thanks to the Sewer and Drain Division for all their assistance throughout the year.

PLANNING DIVISION
Michael H. Reynolds, Town Planner

Current Planning

The position of the Town Planner is still new, having been operational for exactly one year to date. Professional in-house urban planning review of development proposals has assisted the Planning Board in relieving an enormous subdivision and site plan application backlog. Some applications were as much as

three (3) years old. During year one of the first Town Planner, "backlog elimination" was the top priority.

A Subdivision/Site Plan Review Committee, comprised of Town Technical Staff (Planning, Engineering, Code, Fire, Police, and Assessing), was established to provide professional review and comment on plans and make beneficial recommendations to the Planning Board. Review applicants and/or their engineers attended Committee meetings in order to learn of staff identified problems and to correct them prior to the Planning Board meeting.

Subdivision and site plan application forms were improved, with the revisions approved by the Planning Board in July. Included in each application form is a time saving built-in "checklist" which assists the applicant in providing all information necessary in order to meet minimum acceptance standards. As a result of this new procedure, the Town does not need to be a "deficient plans storage facility." Plans that meet acceptable standards can be placed on agendas for action.

A Subdivision Development Review Flow Chart was prepared, which allows for a clear understanding of plan review and implementation, from the point of conceptual review to final subdivision construction. This flow chart was presented to the Planning Board in April 1988.

The Planning Board approved a Town Planner recommended new Fiscal Impact Study Procedure. The new procedure allows the Planning Board to require detailed fiscal impact studies necessary for continuously fine tuning a capital improvement plan.

Planning Board Bylaws were approved in February. The bylaws supplemented by Robert Rules of Order, have assisted the Board in organizing its business in an efficient and complete manner.

During the summer of 1988, the Planning Board went into "emergency session," holding meetings each week. From June through mid-September 1988, the Board approved 36 plans.

September 23, 1987 to September 14, 1988, Planning Board Hearing approvals were outlined as follows:

MEETINGS	APPROVALS
09/23/87 – 12/16/87	20
01/13/88 – 05/25/88	24
06/08/88 – 09/14/88	36
TOTAL	80

As of September 16, 1988, there were 55 plans waiting to be reviewed by the Planning Board. The 55 plans can be grouped by year of application:

1985	1986	1987	1988
5	7	10	33

This grouping shows the Planning Board has accomplished completion of reviews on the "older plans" category.

The Planning Board has departed from having worked as an "Engineering Board" (heavy emphasis on engineering details) to a Board focused on a broader spectrum of Planning. In the future, the Board will be working on many long range planning issues.

Long Range Planning

"Backlog elimination" as number on priority has accounted for most of the Planner's time during the first year in Hudson. As the backlog moves closer to an end, more time will be dedicated to long range planning projects.

In May 1988, the Planning Board adopted the 1987 Master Plan Update. Also, the Board approved the Capital Improvements Program.

Assistance was provided to the firm of Brown and Rowe as they prepared the Hudson Master Park Plan draft (March 1988). The Park Plan is set to be reviewed by Town officials before final approval and adoption.

Hudson still needs the following long range planning: 1) Master Plan continuous update, 2) Capital Improvements Plan revision, 3) Impact Fees Ordinance, 4) Revision to the Zoning Ordinance and Map, 5) Revision to the Subdivision Regulations, 6) Revision to the Site Plan Regulations and 7) a Landscaping Ordinance.

Grant Implementation

The Town Planner assisted in the final implementation of the Merrill Park/Birchcroft Land and Water Conservation Fund grant project. Combined National Park Service and Town dollar value of work totalled $35,721.86.

The park project originated in 1981 to develop Merrill Park, a site comprised of approximately 9.33 acres. As part of the project, the 5.33 acre site known as Birchcroft was acquired by the Town.

ZONING/BUILDING DIVISION

Bruce Woodruff, Zoning Administrator

1987/88 has again been a time of many changes and transitions for the Zoning & Building Division. This Division has seen the departure of Acting Zoning Administrator, Jay Minkarah, from the Nashua Regional Planning Commission and the re-hiring of Michael Richards. During the month of June 1988 Mr. Richards again moved on. The Division's daily workload of administrative functions, Zoning Board of Adjustment administrative support, administration of the building permitting function and implementation of a viable, effective code enforcement program, however, does not abate or slow in this growing Town. At the close of the fiscal year, this Division is faced with its greatest challenge. That is to effectively handle the backlog and the current workload utilizing available staff.

Bruce W. Woodruff was named the Zoning Administrator at the end of August 1988. Mr. Woodruff is developing interactive programs for code enforcement, the building permitting process, the Zoning Board of Adjustment appeals application process and day to day standard operating procedures that will function efficiently and fairly.

The new program for code enforcement provides a specific flow path for an initial Zoning Ordinance Violation report to follow. The steps in this flow path are; (a) code enforcement report, (b) inspection and identification, (c) documentation and verification of the specific section of the zoning ordinance which was alleged to be violated, (d) initial letter of notification of violation with (10) ten day contact period, (e) final letter of notification with five (5) days contact period, (f) cease and desist letter (if no compliance occurs), (g) case history memo with recommendation and case file routed to Town Attorney for legal action.

To assure prompt and timely action, this process requires the set-up and daily up-dating of a tickler file, re-inspections, and utilization of advanced computer/word processing skills. This initial program is now in place.

The building permitting process now has a new communication-oriented permit request form. Each Division in the DPW & D and the Fire Department have check-offs that must be complied with. Each Division must see this request form in turn for accountability. This system effectively provides each Division with veto power over the permit application, and also delegates to that Division the responsibility to follow through with the applicant to get the error or oversight corrected. The computer will be utilized as a tracking/totalizing tool in this process. Occupancy permit request forms have also been revised to account for compliance and completeness as mandated by all Divisions of DPW & D and the Fire Department.

The program concerning the Zoning Ordinance Appeals process entails; (a) simplification and standardization of forms and applications, (b) one-on-one advice, education and help in filling out forms on a case by case basis, (c) standard procedures for correspondence, administration and filing, (d) a standard notification procedure for Zoning Administrator's decisions (e) enhanced communication between Town Staff and citizen boards, and (f) a series of timely, informative articles on the Town's Zoning Ordinance for newspaper publication.

Another goal in day-to-day administration of the Town's Zoning Ordinance is to improve on communication within the Department, specifically with our closest relative, the Planning Division. This is being accomplished in a positive manner through daily record-keeping, correspondence, subdivision/site Review Work Sessions, and document routing.

Edward P. Madigan, the Building Inspector, was again the busiest and most travelled man in Hudson, with the issuing of 675 plus building permits during the fiscal year. Inherent with those permits were the 3,460 plus inspections accomplished by him. Building permit activity increased by 22.2 percent, reflecting the increase of 150 permits from the 525 permit total of the previous fiscal year.

The Building Inspector's goal for the coming fiscal year is to work toward the adoption of the current BOCA code and upgrade the Town's building, electrical and plumbing permit fee schedules. Planning and work sessions should go forward on a proposed Housing Code and its related, "Building Compliance Certification" process.

William A. Oleksak, the Code Enforcement and Health Officer, has endeavored to promote a positive image of his services to the community by keeping the public informed of how he can help protect them and their investments in the Town of Hudson.

In order to continue to ensure the proper construction of structures and monitor the environmental health and welfare of this community, our Code Enforcement/Health Officer depends upon public awareness and continued support from all citizens of the Town. Citizens who are curious about the Division's inspection programs for maintaining safety and proper building standards are urged to contact Mr. Oleksak for information.

The Health Officer has also expanded his scope of responsibilities to cover more of the environmental issues in our community. He believes that having these responsibilities closer to home will enable him to more effectively monitor potential problems before they develop.

Mrs. Joan Glencross, the Zoning/Building Secretary, should be recognized for her professional handling of the clerical workloads of the Building Inspector, Zoning Administrator, and Zoning Board of Adjustment. Joan was invaluable during the period when the Zoning Administrator's position was vacant.

The programs and procedures that have been and shall be set into motion can only strengthen and improve the quality of life for all citizens of the Town of Hudson. That, coupled with continued support from the community, will enable this Division to continue to incorporate and refine policies in order to maintain the highest degree of service and support for the Town of Hudson.

BUILDING ACTIVITY
July 1, 1987 — June 30, 1988

Additions	134
Alterations	3
Rebuilding	1
Remodeling	27
Renovations	24
Relocate/house	1
Fences	35
Utility Sheds	27
Chimneys	7
Garages	36
Pools	36
Fireplaces	2
Screenhouse	2

Barn	1
Antenna	1
Enclosures	4
Single-Family	139
Condos	24
Townhouses	9
Duplexes	73
Garage Apartments	2
Industrial Buildings	1
Commercial Buildings	5
Equipment Hut	1
Shell	1
Signs	77
Telephone Cab	1
Etch Tank	1
TOTALS	675

Bruce W. Woodruff
Zoning Administrator

CONSERVATION COMMISSION

As in the past few years, Hudson continues to experience the impact of rapid urban development. The rural character of the Town is swiftly being altered. The effect of these changes on the environment, especially the wetlands, is a prime concern of the Conservation Commission. The examination of subdivision plans and proposals, with an assessment of their impact on area wetlands, accounted for the major portion of the Commission's activities. Field trips, for on site evaluation, were a common occurrence. Often members of zoning and planning boards joined conservation members to view our mutual concerns. Town Engineer, Jeff Magaw, was always present to provide technical advice.

A longer than usual school term prevented a Commission sponsored teenager from attending the New Hampshire Interlocken Conservation Camp this year. The Commission will continue its practice of investment in future conservation by sponsoring a student in the Spring of '89.

The Commission continued its program of treating the two large Dutch Elms located at the Hills Memorial Library and the Wattonic Grange Hall with a fungistat which protects the trees from the disease which all but wiped out this species on the North American Continent.

Hudson was host to a wetlands and watershed workshop in early June. The emphasis was on wetlands identification, function, and related land use concepts. Mr. Bill Linni, a wetlands ecologist with the U.S. Fish and Wildlife Service conducted the program. In addition to local participants, representatives from six (6) adjacent towns were in attendance. Two hours of classroom and three hours of field trip completed a very informative day.

New legislation, which will become effective in January of 89, will provide the much needed mechanism for easier enforcement of regulations by local government. This should help control some of the most persistent threats to our environment by incidents of creeping encroachment and scoff-law practices.

The Commission was in favor of recent legislation to limit the horse-power of motor boats operating on Robinson Pond for environmental reasons as well as safety.

Three alternate positions were added to the Commission in June of 88. The positions were needed to provide experience for future members and assure stability to the Commission as vacancies occur.

Appointed as alternates were: Doris Ducharme, William Farino, and Genie Griffin.

James Barnes and James Hankins were reappointed as regular members through December 1991.

Respectfully submitted,

James D. Hankins, Chairman
Conservation Commission

SOLID WASTE STUDY COMMITTEE

The Solid Waste Program saw changes this fiscal year. The curbside pickup contract wth Waste Management of New Hampshire continued with approximately two (2) years remaining in this contract. In addition to normal residential waste, there are fall and spring clean-up collections as well as "white goods" curb side pickup.

The committee laid the ground work for the Pilot Recycling Program with curb side pickup by Waste Management. We are hopeful that there will be considerable participation which would lead to making recycling a permanent part of Hudson's Solid Waste Disposal Program.

Ground water sampling at the landfill continues. The migration of the leachate plume remains as predicted with no wells in the area in danger of contamination.

Plans for capping of the landfill were received. The current schedule calls for construction to commence in the Fall of 1988 and completed in the Spring of 1989. State approval is pending.

The beginning of capping marks the end of demolition debris disposal at the landfill. The committee decided against pursuing a new demolition debris landfill when the State refused to allow an unlined landfill. It simply would not be cost effective. Instead an agreement was reached with Waste Management to accept the demolition debris at its Rochester landfill.

The committee also recommended a speedy review of a proposal by a local firm to establish a stump processing facility. This would provide a low cost method of stump disposal in which all materials would be reclaimed instead of landfilled.

A preliminary report concerning the proposed, Nashua Waste to Energy Plant, was reviewed. This appears to be the long term solution to Hudson's waste disposal problems.

In summary, although progress has been somewhat slow, it appears that positive steps are being taken to address the Town's solid waste issues.

Respectfully submitted,

Gerard J. Casavant, Chairman
Solid Waste Study Committee

PLANNING BOARD

Regular Members
Darrell A. Wagner, Chairman
Paul Ciano, Vice Chairman
James Frank-Mills, Secretary
James Lamothe
Leonard Smith
John Best

Alternate Members
Gretchen Von Grossman
Phillip Laurien
James Donnelly
Edward Palladino, Council Alternate
Robert Landry, Council Alternate
Nan Cote, Council Member
William Arseneault, Council Member

The purpose and function of the Planning Board is to guide the town in planning for the health and safety of the community, to help growth through proper expansion, to be cognizant of the requirements of traffic regulations and work to establish a beneficial future growth for the community. To accomplish this, the Planning Board has worked dilligently and only through the hard work and cooperation of the Board Members have we begun to see a tremendous back log finally nearing completion. The Board has given freely of its time, at one point for over four months of steady weekly and often bi-weekly

meetings, to accomplish nearly a year's worth of work. The Board is to be commended for that dedication and commitment. We have made many demands on the time and patience of the Members, their response was gratifying and laudable.

During the course of the year the Board has made numerous site visits as part of the Planning Board process to enable Members to better relate to the planning projects before them. Additionally, throughout the year various seminars are held throughout New England. This continuing education allows department supervisors and committee members to update information pertinent to the town. One of the recent seminars was recently attended by the chairman along with Town Planner, Mike Reynolds and Roy Willey to study the setting up of impact fees.

In February, 1988, after much deliberation the Planning Board By-Laws were approved. In May of the same year, the Planning Board spent considerable hours updating and adopting the 1987 Master Plan.

The Planning Board exerts conscientious effort to handle each and every case before them as expeditiously as possible. Historically, the process has been frustratingly slow for those with plans before the Board and for the Board as well. It is the intent of the Board to put forth every effort to avoid backlogging in the future. To those who have worked so hard, often to 1 a.m. or later in the morning, our very special thanks. Much of what has been accomplished is due to the tireless efforts of our Town departments, to those hard working people in town hall, kudos to each and every one of you. Boards and people change and we would be remiss if we failed to recognize the contributions of previous Board Members who have left their mark in the Planning Board process.

Southern New Hampshire, Hudson, in particular, continues to grow. We can only continue to grow as well and work as hard as we can for our community, even when the work load seems to proliferate before our eyes. Your Planning Board is just that, yours. Its function is to listen to you and to work for you, for your future and for the future generations to come.

Respectfully submitted,

Darrell A. Wagner
Chairman

ZONING BOARD OF ADJUSTMENT (ZBA)

At the beginning of this year, the ZBA found itself trying to get along without a Zoning Administrator, the former holder of that office having accepted a position as Town Planner nearer his Massachusetts home. We survived largely because of efficient help from Jay Minkarah, of the Nashua Regional Planning Commission, who served as part-time Acting Zoning Administrator for several months, and yeoman labor on the part of our new secretary, Mrs. Joan Glencross. This difficult situation was resolved by the end of the calendar year, when the Executive Administrator managed to hire back the former Zoning Administrator, Mick Richards, but this resolution again dissolved by the end of the fiscal year when Zoning Administrator Richards again resigned. Mr. William Oleksak, the Code Enforcer, filled in as an Acting Zoning Administrator, but a more final solution was found (just after the end of this reporting period) when Mr. Bruce Woodruff, formerly the Civil Engineering Technician, was promoted to the position of Zoning Administrator.

Types of Hearings Before the Zoning Board of Adjustment and Resultant Decisions — July 1987 through June 1988

DATE OF MEETING	VARIANCE				SPECIAL EXCEPTION				ADMINISTRATIVE APPEAL				REQUEST FOR REHEARING				WORK SESSION
	Apr	Dny	Dfr	Whd	Apr	Dny	Dfr	Whd	Uph	Rev	Dfr	Whd	Apr	Dny	Dfr	Whd	
06-04-87	2	2															
06-18-87													1				
06-25-87	2		1	1													
07-23-87	1	2	2														
08-27-87	1	2			1												
09-24-87	1	1					2										
10-08-87		1		1	2												
10-15-87													1				
10-22-87	2	1										1					
11-05-87					5												
11-19-87	1	1				2											
12-17-87		1			1	1											
01-14-88														1			
01-17-88														1			
02-11-88	1	2							1	1							
02-25-88	1	2				1							1				
03-10-88	1	1						2	1		1						
03-12-88													1				W
03-18-88										1							
03-31-88		2									1			1			
04-11-88																	W
04-14-88																	W
04-21-88	1	2					1							1	1		
04-28-88													1	1			
05-12-88																	W
05-19-88														1			
05-26-88	1	3													1		
06-02-88													1				
06-23-88	2	1								1							
TOTALS:	17	24	3	2	9	4	3	2	2	3	2	1	6	6	2		4

The ZBA is the local element of a movement that developed through the past half century. Early in that period, a majority of the nation's citizens agreed that the combination of haphazard community growth and indiscriminate intermixing of residential housing, commercial buildings, and industrial facilities not only reduces property values but also impairs land-usage efficiency. As a consequence, states and communities across the nation established land-use zoning ordinances and zoning maps to define the proper use of property in the community. Local Zoning Boards of Adjustment, consisting of appointed volunteers, were set up to provide local-level relief from overly rigid interpretation of these zoning regulations; if convinced that a variance is appropriate, the ZBA can vary the provisions of the local ordinance for property owners faced with unique property hardships (including incompatible shape, topographical peculiarities, access difficulties, and the like) that prevent the landowner from using the property in any reasonable fashion. At the same time, the ZBA also has the responsibility to uphold the zoning decisions of Hudson's citizens, as expressed at past Town Meetings or through the agency of Town Council decisions, as well as to ensure that land use complies with State zoning regulations and case-law decisions.

The Zoning Board of Adjustment reviews and judges applications for variances from zoning/use restrictions. The ZBA also reviews applications for special exception permits and judges appeals of decisions made by Town administrative officials. In the course of these proceedings, the ZBA hears testimony from both sides (including interested parties and abutters) and then deliberates the merits of each case to make a judgment for or against.

During the 1988 fiscal year, the ZBA processed a significant case-load schedule. The ZBA not only held its required 12 monthly meetings, on the fourth Thursday evening of each month, but also held 14 additional special meetings to handle agenda overflow hearings and special requests. The ZBA also held four special work sessions, and various members participated in seminars and special-topic presentations sponsored by State agencies, the New Hampshire Municipal Association, and the Nashua Regional Planning Commission, as well as various site walks in conjunction with members of the Planning Board and the Conservation Commission. The Board also accomplished a complete overhaul of its bylaws.

During the course of this year, as shown in the accompanying table, the ZBA adjudicated 46 variance requests (approving 17, denying 24, deferring 3, and accepting the withdrawal of 2). The ZBA also reviewed 18 special exception requests (granting 9, denying 4, deferring 3, and accepting the withdrawal of 2). In addition, the ZBA heard 8 appeals of Zoning Administrator's decisions (upholding 2, reversing 3, deferring 2, and accepting the withdrawal of 1). Finally, the ZBA also considered 14 requests for rehearing (granting 6, denying 6, and deferring 2).

J. Bradford Seabury Chairman
Zoning Board of Adjustment

Types of Decisions Before the Zoning Board of Adjustment and Resultant Decisions — July 1987 through June 1988

DATE OF MEETING	VARIANCE				SPECIAL EXCEPTION				ADMINISTRATIVE APPEAL				REQUEST FOR REHEARING				WORK SESSION
	Apr	Dny	Dfr	Whd	Apr	Dny	Dfr	Whd	Uph	Rev	Dfr	Whd	Apr	Dny	Dfr	Whd	
06-04-87	2	2															
06-18-87													1				
06-25-87	2		1	1													
07-23-87	1	2	2														
08-27-87	1	2			1												
09-24-87	1	1					2										
10-08-87		1		1	2												
10-15-87													1				
10-22-87	2	1										1					
11-05-87					5												
11-19-87	1	1				2											
12-17-87		1			1	1											
01-14-88														1			
01-17-88														1			
02-11-88	1	2							1	1							
02-25-88	1	2				1							1				
03-10-88	1	1						2	1		1						
03-12-88													1				W
03-18-88										1							
03-31-88		2									1			1			
04-11-88																	W
04-14-88																	W
04-21-88	1	2					1							1	1		
04-28-88													1	1			
05-12-88																	W
05-19-88														1			
05-26-88	1	3													1		
06-02-88													1				
06-23-88	2	1								1							
TOTALS:	17	24	3	2	9	4	3	2	2	3	2	1	6	6	2		4

Types of Hearings Before The Zoning Board of Adjustment and Resultant Decisions — July 1987 through June 1988

DATE OF MEETING	VARIANCE				SPECIAL EXCEPTION				ADMINISTRATIVE APPEAL				REQUEST FOR REHEARING				WORK SESSION
	Apr	Dny	Dfr	Whd	Apr	Dny	Dfr	Whd	Uph	Rev	Dfr	Whd	Apr	Dny	Dfr	Whd	
06-04-87	2	2															
06-18-87													1				
06-25-87	2		1	1													
07-23-87	1	2	2														
08-27-87	1	2			1												
09-24-87	1	1					2										
10-08-87		1		1	2												
10-15-87													1				
10-22-87	2	1										1					
11-05-87					5												
11-19-87	1	1				2											
12-17-87		1			1	1											
01-14-88														1			
01-17-88														1			
02-11-88	1	2							1	1							
02-25-88	1	2				1							1				
03-10-88	1	1						2	1		1						
03-12-88													1				W
03-18-88										1							
03-31-88		2									1			1			
04-11-88																	W
04-14-88																	W
04-21-88	1	2					1							1	1		
04-28-88													1	1			
05-12-88																	W
05-19-88														1			
05-26-88	1	3													1		
06-02-88													1				
06-23-88	2	1								1							
TOTALS:	17	24	3	2	9	4	3	2	2	3	2	1	6	6	2		4

Types of Decisions Before the Zoning Board of Adjustment and Resultant Decisions — July 1987 through June 1988

DATE OF MEETING	VARIANCE				SPECIAL EXCEPTION				ADMINISTRATIVE APPEAL				REQUEST FOR REHEARING				WORK SESSION
	Apr	Dny	Dfr	Whd	Apr	Dny	Dfr	Whd	Uph	Rev	Dfr	Whd	Apr	Dny	Dfr	Whd	
06-04-87	2	2															
06-18-87													1				
06-25-87	2		1	1													
07-23-87	1	2	2														
08-27-87	1	2			1												
09-24-87	1	1					2										
10-08-87		1		1	2												
10-15-87													1				
10-22-87	2	1										1					
11-05-87					5												
11-19-87	1	1				2											
12-17-87		1			1	1											
01-14-88														1			
01-17-88														1			
02-11-88	1	2							1	1							
02-25-88	1	2				1							1				
03-10-88	1	1						2	1		1						
03-12-88													1				W
03-18-88										1							
03-31-88		2									1			1			
04-11-88																	W
04-14-88																	W
04-21-88	1	2					1							1	1		
04-28-88													1	1			
05-12-88																	W
05-19-88														1			
05-26-88	1	3													1		
06-02-88													1				
06-23-88	2	1								1							
TOTALS:	17	24	3	2	9	4	3	2	2	3	2	1	6	6	2		4

RECREATION DEPARTMENT

The Hudson Recreation Department sponsors and coordinates a multitude of programs for residents of all ages. In 1988 we had record levels of participation in all of our programs. We also initiated programming in numerous new areas. The following report will outline briefly the various programs that the Recreation Department maintains.

One of the "largest" programs that the Recreation Department runs is our Summer Supervised Play Program. This program runs for ten weeks during the summer months and is open to Hudson youth ages 6-15. Under the supervision of staff counselors, the boys and girls participate in games, sports, contests, arts-and-crafts, field trips, etc. Nearly 200 youth attended this program on a daily basis with a total registration over 1,000.

The Recreation Center plays host to Hudson families with a schedule of top-notch movies which are showcased on a weekly basis during the summer. Our Family Night Movies are chosen for their quality, as well as their entertainment value, and are shown on a wide screen TV.

The Recreation Department conducts an Instructional Tennis Program. Hudson residents, young and old alike, may receive instruction in the sport from a qualified teaching pro. This summer's program saw nearly 100 participants enjoying themselves.

The Robinson Pond Recreational Facility offers a wide varietv of activities for Hudson residents and their guests. The beach facility opens in mid-June and remains open through Labor Day. Besides swimming, sunning and picnicing capabilties, Robinson Pond is also the perfect site for various outings of local Scout troops. Red Cross certified lifeguards conduct swimming classes at all levels. Robinson Pond is also host to special Fourth of July celebrations. The long hot summer saw crowds of residents every week.

The Recreation Department sponsors the Hudson Babe Ruth Program which participates in the Merrimack Valley Babe Ruth League. It is open to boys 13 and up who enjoy playing baseball. For the girls in this age group, we have the Jr. Deb's Girls Softball Team. Besides receiving excellent instruction, these youngsters compete in games and tournaments against other area teams.

For men 18 years and older, we offer the Men's Softball League. Open to all residents, this league is comprised of locally sponsored teams. With an emphasis on recreational enjoyment, teams compete against each other under the lights at our Jette Field facility. Over 100 men competed this summer.

At the request of some interested female residents, we offered a Women's Softball League this summer. The initial season ran very well for all of the ladies who participated.

Moving into Fall, the Recreation Department conducts an Instructional Soccer Program. This program is open to all Hudson school children in Grades

R-8. These clinics were also run last Spring, when nearly 150 youngsters participated every weekend. The Recreation Department is looking at forming a Hudson League next year.

Our Instructional Basketball Clinics are run on Saturdays, beginning in November and running through February. These clinics, open to all children in Grades 2-3, are the ideal setting for any youngster who wants to learn the fundamentals of the game. These clinics also serve as a feeder program for our winter league. Participants in this program also have an opportunity to participate in a jamboree with local area teams.

Student-Athletes in Grades 4-8 may join our Winter Basketball League. This program begins in late October and runs through March. Nearly 200 boys and girls participate in this program. Each individual is placed on a team and division. Besides league play, various individual competitions are held throughout the season. Individuals are selected from each division to form All-Star teams which compete in four different tournaments.

The Recreation Department also coordinates Friday night basketball games for men who enjoy getting together for pick-up games.

For those of you who enjoy the sport of volleyball, we have an adult league which meets every Tuesday throughout the year at the Memorial School gym. There is no set league, but teams are chosen each week.

The Recreation Department has co-sponsored a Hudson Road Race along with the Police Department. Proceeds from this event went to the benefit of a local youth charity.

The Recreation Department maintains various playgrounds, ballfields, tennis courts and basketball courts throughout the Town for use by all residents.

The Recreation Center is in constant use throughout the year. Besides Recreation Commission meetings and programs, it is open to other Hudson youth-oriented and/or recreation-oriented groups. Some of the various groups who have made use of the facility are the Boy Scouts, Cub Scouts, Girl Scouts, Little League, Hudson Girls Softball, Hudson Pop Warner, Hudson Sno-Men, STOPP, Hudson Jaycees, Hudson Junior Women's Club, Merrimack Valley Beekeepers, and various school groups.

All in all, it has been a banner year for the Recreation Department. With the funds and facilities that we have, I think that we have provided some excellent programs for the Town. We are always open to any suggestions from any resident as to how we may better serve you.

In closing, I would like to thank the Hudson Recreation Commission for their continued support and commend them for their devotion to the Town of Hudson.

Respectfully submitted,
Fred Deppe, Recreation Director

TREASURER'S REPORT

For the Year Ended June 30, 1988

Balance on hand July 1, 1987	$ 5,832,365.83
Receipts:	
Tax Collector	17,646.933.68
Town Clerk	1,558,096.42
Finance Department	2,444,178.51
Interest on Investment	226,570.74
Transferred from Capital Projects	1,598,711.74
Transferrred from Revenue Sharing	54,722.23
Transferred from Agency Funds	118,879.11
	$23,646,025.58
Paid Out	26,061,669.24
Balance on Hand June 30, 1988	$ 3,416,722.17

Revenue Sharing

Balance on Hand July 1, 1987	$ 52,371.42
Interest Earned	2,350.81
	$ 54,722.23
Transferred to General Fund	54,722.23
Balance on Hand June 30, 1988	–0–

PROPERTY TAXES
July 1, 1987 thru June 30, 1988

		1988	1987	1986	1985	1984	1983
	DEBITS						
6/30/87	Uncollected		(4,931,207.03)	721,875.58	30,809.90	(1,574.83)	720.06
	Interest		126,602.23	77,988.24	(487.83)	3,062.23	
	Added Taxes		4,635.65		(1,780.00)		
	Refunds		25,525.58	2,792.00		67.72	67.72
	Warrant		16,032,996.00				
	Total Debits		11,258,552.43	802,655.82	28,542.07	1,555.12	787.78
	CREDITS						
	Taxes Collected	5,188,580.57	11,106,320.36	691,211.58	(871.40)	(3,062.23)	659.06
	Interest		126,602.23	77,988.24	(487.83)	3,062.23	
	Abatements		23,487.84	(637.00)		1,555.12	128.72
	Total Credits	5,188,580.57	11,256,410.43	768,562.82	(1,359.23)	1,555.12	787.78
6/30/88	Uncollected	(5,188,580.57)	2,142.00	34,093.00	29,901.30	–0–	–0–

Karen R. Wisnosky
Tax Collector

CURRENT USE ASSESSMENT
July 1, 1987 thru June 30, 1988

		1988	1987	1986	1985
	DEBITS				
6/30/87	Uncollected			–0–	25,000.00
	Interest				
	Warrants	24,150.00	100,000.00		(25,000.00)
	Total Debits	24,150.00	100,000.00	–0–	–0–
	CREDITS				
	Interest Coll.				
	Taxes Coll.	6,650.00	100,000.00		
	Abatements				
	Total Credits	6,650.00	100,000.00	–0–	–0–
6/30/88	Uncollected	17,500.00	–0–	–0–	–0–

Karen R. Wisnosky
Tax Collector

SEWER
July 1, 1987 thru June 30, 1988

		1986	1985
	DEBITS		
6/30/87	Uncollected	(1,799.08)	2,481.55
	Penalties	5,018.89	
	Added Taxes		
	Refunds	38,065.00	98.17
	Warrant		
	Total Debits	41,284.81	2,579.72
	CREDITS		
	Taxes Collected	33,026.92	
	Penalties	5,018.89	
	Abatements	172.00	98.17
	Total Credits	38,217.81	98.17
6/30/88	Uncollected	3,067.00	2,481.55

Karen R. Wisnosky
Tax Collector

YIELD TAXES
July 1, 1987 thru June 30, 1988

	DEBITS	
6/30/87	Uncollected	1,608.31
	Warrants	1,087.68
	Penalties	215.10
	Total Debits	2,911.09
	CREDITS	
	Taxes Collected	1,527.68
	Penalties	215.10
	Abatements	766.60
	Total Credits	2,509.38
6/30/88	Uncollected	401.71

Karen R. Wisnosky
Tax Collector

UNREDEEMED TAXES
July 1, 1987 thru June 30, 1988

		1987	1986	1985	1984	1983	1982
	DEBITS						
6/30/87	Unredeemed	–0–	–0–	54,738.91	51,479.88	1,000.14	312.98
	Refunds		349.54	2,377.34	4,929.10		
	Bought By Town	520,468.47	265,360.47		925.58	77.90	
	Interest	4,084.85	6,850.58	7,396.70	4,622.06	(157.74)	
	Total Debits	524,553.32	272,560.59	64,512.95	61,956.62	920.30	312.98
	CREDITS						
	Interest Coll.	4,084.85	6,850.58	7,396.70	4,622.06	(157.74)	
	Redemption	70,669.01	210,192.91	36,593.79	17,263.57	157.74	
	Abatements	2,669.95	471.61	295.95	395.15	920.30	312.98
	Total Credits	77,423.81	217,515.10	44,286.44	22,280.78	920.30	312.98
6/30/88	Unredeemed	447,129.51	55,045.49	20,226.51	39,675.84	–0–	–0–

Karen R. Wisnosky
Tax Collector

SEWER UTILITY A/R STATUS
JUNE 30, 1988

Warrant Month	Amount Billed	Abatements & Adjustments	Receivables
June 87	$117,203.27		
July, 87	98,585.93		
Aug., 87	104,215.81		
Sept., 87	121,638.15		
Oct., 87	107,038.31		
Nov., 87	104,509.71		
Dec., 87	112,425.98	$ 727.76	$ 59,147.84
Jan., 88	93,482.96	7,226.87	236,445.67
Feb., 88	89,340.66	3,389.19	199,332.76
Mar., 88	135,460.40	9.647.67	183,067.22
Apr., 88	93,562.38	18,578.70	97,957.36
May, 88	83,544.05		144,706.52
June, 88			117,801.80
TOTALS	$1,261,007.61	$39,570.19	$1,038,459.17

Balance Due $182,978.25

TOWN CLERK REPORT
July 1, 1987 -- June 30, 1988

RECEIPTS	
Motor Vehicles	1,503,491.02
Dog Licenses	3,548.30
Animal Control	5,487.00
Boat Permits	6,614.55
Misc. Fees	45,017.07
	1,564,157.94

BIRTHS	2
MARRIAGES	229
DEATHS	104

Karen R. Wisnosky
Town Clerk

PRESIDENTIAL ELECTION
FEBRUARY 16, 1988
RESULT OF BALLOT

DEMOCRATIC VOTE

For President of the United States

MICHAEL S. DUKAKIS	673
DICK GEPHARDT	495
PAUL SIMON	330
GARY HART	97
JESSE JACKSON	94
AL GORE	91
BRUCE BABBIT	66
WILLIAM J. DUPONT	16
FLORENZO DI DONATO	8
DAVID E. DUKE	4
CONRAD W. ROY	4
STEPHEN A. KOCZAK	3
NORBERT G. DENNERLL, JR.	1
LYNDON H. LAROUCHE, JR.	1
OSIE THORPE	1
IRWIN ZUCKER	1

For Vice President of the United States

DAVID E. DUKE	200

REPUBLICAN VOTE

For President of the United States

GEORGE BUSH	880
BOB DOLE	589
JACK KEMP	259
PAT ROBERTSON	189
PETE DU PONT	143
ALEXANDER M. HAIG	7
HAROLD STASSEN	6
MARY JANE RACHNER	5
PAUL B. CONLEY	3

For Vice President of the United States

WAYNE GREEN	576
ANN PFOSER DARBY	123

The polls were opened from 7:00 a.m. to 7:30 p.m. at the following locations:

ST. KATHRYN'S HALL – DISTRICTS 1, 2 and 6
HUDSON LIONS HALL – DISTRICTS 3, 4, 5, 7, 8 and 9

For this election Michael Keenan was Moderator, Shawn Jasper and Robert Hill were Asst. Moderators at Hudson Lions Hall and Jeannette Guill was appointed Asst. Moderator at St. Kathryn's.

Democratic Ballots Cast	1982
Republican Ballots Cast	2128
Total Ballots Cast	4110
Total Registered Voters	9723

Karen R. Wisnosky
Town Clerk

TOWN ELECTION
November 3, 1987

The polls were opened from 7:00 a.m. until 7:40 p.m. For this election Robert Hill was appointed Moderator Pro Tem at Hudson Lions Hall and Jeannette Guill was appointed Asst. Moderator at St. Kathryn's.

ELECTION RESULTS

COUNCILLOR-AT-LARGE — 4 YEAR TERM

JOHN M. BEDNAR	739 VOTES
FIDELE J. BERNASCONI	864 VOTES
EDWARD PALLADINO	736 VOTES

DISTRICT COUNCILORS — 2 YEAR TERM

DISTRICT NO. 1	ROBERT LANDRY	147 VOTES
DISTRICT NO. 2	CHARLES A. COUGHLIN	151 VOTES
DISTRICT NO. 3	ROBIN ANDREWS	101 VOTES
DISTRICT NO. 4	NAN COTE	151 VOTES
DISTRICT NO. 5	ABBOTT E. RICE	127 VOTES
DISTRICT NO. 6	HANNA BLAKE	113 VOTES
DISTRICT NO. 7	JOSEPH A. WOZNIAK	146 VOTES
DISTRICT NO. 8	WILLIAM P. ARSENEAULT	131 VOTES
DISTRICT NO. 9	JOHN M. BEDNAR	131 VOTES

FOR TOWN CLERK/TAX COLLECTOR – 2 YEAR TERM

KAREN WISNOSKY	1148 VOTES

FOR TREASURER – 2 YEAR TERM

THERESE M. DUBOWIK	1398 VOTES

FOR MODERATOR – 2 YEAR TERM

–NO CANDIDATE FILED–	
MICHAEL P. KEENAN	55 VOTES

FOR SUPERVISOR OF CHECKLIST – 4 YEAR TERM

BESS MOUSSEAU	1302 VOTES

FOR SUPERVISOR OF CHECKLIST – 6 YEAR TERM

VIRGINIA A. MOSNICKA	1272 VOTES

FOR TRUSTEE OF TRUST FUNDS – 4 YEAR TERM

RALPH S. PEARCE	1423 VOTES

FOR TRUSTEE OF TRUST FUND – 6 YEAR TERM

–NO CANDIDATE FILED–

FOR LIBRARY TRUSTEE – 4 YEAR TERM

MARCELLA B. WOODMAN	1278 VOTES
ALICE JONES	60 VOTES
DANIEL HODGE	56 VOTES
DORIS DUCHARME	39 VOTES

RESULT OF BALLOT

HUDSON LIONS HALL	1215
ST. KATHRYN'S PARISH CENTER	606
TOTAL BALLOTS CAST	1821
TOTAL REGISTERED VOTERS	9331

Karen A. Wisnosky
Town Clerk

WARRANT

The Town of Hudson

The State of New Hampshire

To the inhabitants of the Town of Hudson , in the County of Hillsborough in the State, qualified to vote in Town affairs:

You are hereby notified to meet at the polling areas, in said Hudson, on Tuesday, November 3, 1987, to elect Town Officers for the ensuing terms of office and to vote on the following Bond Question, the Zoning Ordinance Referendum Question and Charter Amendment Questions No. 1 through No. 38:

1. Shall the Town authorize the borrowing of One Million Dollars ($1,000,000) for the capital improvements to Derry Street (NH Route 102 and NH Route 3A), including traffic signals, under the Municipal Finance Act as approved by a Resolution of the Town Council?

   YES 951 NO 679

2. Are you in favor of the adoption of amendment No. 1 as approved by the Town Council for the Town Zoning Ordinance as follows?

   Description: The amended Ordinance will be titled: Floodplain Development Ordinance and be inserted as Article XVIII of the Zoning Ordinance. It will satisfy the latest requirements of the U.S. Federal Emergency Management Agency to allow the Town to remain eligible for participation in the National Flood Insurance Program. (Approved by the Planning Board).

   YES 1266 NO 252

3. Shall the Town of Hudson approve the Charter Amendment?

   Question No. 1 through No. 38

   There are thirty-eight (38) separate Amendment Questions to be voted on. The Descriptions of each Charter Amendment Question are attached hereto on following pages.

The polling areas for the Town of Hudson are as follows:

District 1, 2 and 6	St. Kathryn's Parish Center
District 3, 4 and 5	Hudson Lions Club Hall
District 7, 8 and 9	Hudson Lions Club Hall

Given under my hand and seal in Said HUDSON, NEW HAMPSHIRE, this 16th day of October in the Year of OUR LORD, Nineteen Hundred-Eighty-Seven (1987).

Karen R. Wisnosky, Town Clerk Paul E. Inderbitzen, Town Council President

A true copy attest: Karen R. Wisnosky, Town Clerk

RETURN OF SERVICE

On the 20th day of October 1987, before me, Cecile Nichols, personally appeared Karen R. Wisnosky, Town Clerk, and she certified that an attested copy of the TOWN WARRANT was posted on Tuesday, October 20th, 1987, at the following public places:

TOWN HALL, 12 School Street, Hudson, N.H.

HILLS MEMORIAL LIBRARY, Library Street, Hudson, N.H.

U.S. POST OFFICE, Derry Street, Hudson, N.H.

Published in the newspaper, HUDSON NEWS on October 23, 1987.

Karen R. Wisnosky, Town Clerk Cecile Y. Nichols, Notary Public

Charter Amendment No. 1

Shall the Town of Hudson approve the charter amendment summarized below?

The text of the present Section 2.1.E is eliminated and replaced with the following:

"The Town Council shall establish, from time to time, the number and location of polling place(s) throughout the Town."

Description: The Council would be given flexibility to establish one or more polling places as needs may change from election to election.

YES 1202 NO 344

Charter Amendment No. 2

Shall the Town of Hudson approve the charter amendment summarized below?

The following sentence is added to the end of Section 3.8.A:

"Notwithstanding the provisions of the previous sentence, with respect to the adoption or initial codification of the existing legislation of the Town of Hudson, the entire code need not be published in its entirety in any notices or advertisements prior to or simultaneously with such adoption, but the entire code, together with the existing legislation of the Town, shall be made available for public inspection during the adoption

process at two or more public locations in the Town, including the office of the Town Clerk and the Hills Memorial Library."

Description: For the initial recodification, it would not be necessary to publish the entire code with the notice of adoption. It would be available to the public at the Town Clerk's Office and the Library.

YES 914 NO 546

Charter Amendment No. 3

Shall the Town of Hudson approve the charter amendment summarized below:

The first sentence of Section 3.8.D is eliminated and replaced with the following:

"All ordinances (including emergency ordinances) and any amendments thereto, shall be recorded in full, uniformly and permanently, by the Town Clerk, and each ordinance so recorded shall be authenticated by affixing the signatures of the President and Town Clerk and Town Seal and kept on file in the office of the Town Clerk."

The second sentence of Section 3.8.D is eliminated and replaced with the following:

"The Town Clerk, in conjunction with the Legal Officer and under the direction of the Executive Administrator, shall be responsible for the systematic indexing, printing, publication and maintenance of the ordinances of the Town."

Description: Recording of the Ordinances would be simplified by eliminating duplication of language. The lines of responsibility in the codification process would be clarified by designating the Executive Administrator as the responsible individual.

YES 1066 NO 375

Charter Amendment No. 4

Shall the Town of Hudson approve the charter amendment summarized below?

Current Section 3.9.B is eliminated and the first paragraph of 3.9 is labelled "A" and the second paragraph of 3.9 currently labelled "A" is now labelled "B'

The references in the first paragraph of Section 3.9 to Subsection B are changed to Subsection 3.8.D.

Description: The same simplification and clarification as proposed in Charter Amendment No. 3 will apply to Emergency Ordinances.

YES 1027 NO 364

Charter Amendment No. 5

Shall the Town of Hudson approve the charter amendment summarized below?

The text of 3.10 is eliminated and replaced with the following:

"The Town Council shall, not later than June 30, 1988, have prepared a codification of all ordinances of the Town which are appropriate for continuation of local laws of the Town. Such codification shall be supplemented annually to include all ordinances passed that prior year and not included in the codification. A minimum of one bound volume shall be duly authenticated by affixing the signatures of all members of the Town Council, the Town Clerk, and Town Seal and shall be kept in the custody of the Town Clerk. The Executive Administrator shall prepare true copies of such bound volume and at a minimum, shall cause one such copy to be given to the Trustees of the Hills Memorial Library for public inspection at the Library. The Executive Administrator shall provide the Town Council with such support as is necessary to prepare such codification and the supplements to the same and is authorized to contract for the services of persons or organizations experienced in the codification and revisions of municipal ordinances. Such contract may include for the multiple production of bound volumes but only the bound volume held in the custody of the Town Clerk shall be the duly authenticated record of Town Ordinances. Bids for the printing and binding of the Ordinances shall be in accordance with the provisions of Section 5.14 of the Charter. The Town Council shall determine from time to time whether a recodification of the ordinances is necessary because of potential impracticalities in using the same.

Description: Establishes a more realistic completion date for the initial codification of Town Ordinances. Greater public access is mandated by having the code available for public inspection at the Town Library.

YES 1117 NO 324

Charter Amendment No. 6

Shall the Town of Hudson approve the charter amendment summarized below?

The Word "inconsistent" in Section 3.11 is eliminated and replaced with the words "are consistent."

Description: Typographical error correction.

YES 1158 NO 269

Charter Amendment No. 7

Shall the Town of Hudson approve the charter amendment summarized below?

The following sentence shall be added to the end of Section 3.13:

"Unless express authority exists to the contrary in this Charter, in state law or by order of the Town Council, that Executive Administrator, or his designee, shall have all power to grant or issue licenses and permits."

Description: Clarifies the Executive Administrator's authority relative to issuance of licenses and permits.

YES 888 NO 537

Charter Amendment No. 8

Shall the Town of Hudson approve the charter amendment summarized below?

The caption to Section 4.4 changed to Acting Administrator and Temporary Administrator. The present paragraph which constitutes Section 4.4 shall be labelled subparagraph A.

The following additional paragraph shall be added to Section 4.4 as subparagraph B.

"B. The Executive Administrator shall designate another Town employee to be Temporary Administrator who will have all the powers and duties of the Administrator during the temporary absence of the Executive Administrator. Such designation of a Temporary Administrator shall not exceed thirty (30) days and immediately upon the return of the Executive Administrator such designation of Temporary Administrator shall terminate."

YES 956 NO 467

Description: Provides for a Temporary Administrator on a short-term basis when the Executive Administrator is out of Town.

Charter Amendment No. 9

Shall the Town of Hudson approve the charter amendment summarized below?

The fourth sentence of Section 4.5 is eliminated and replaced with the following sentence:

"He shall maintain accounting control over the finances of the Town, including and without limitation thereto, shall direct the method of financial data processing of all Town departments, commissions, boards

and offices, notwithstanding the exceptions referenced in the previous sentence."

Description: Strengthens the Executive Administrator's authority relative to the designation of financial data processing methods for all Town Departments.

YES 843 NO 568

Charter Amendment No. 10

Shall the Town of Hudson approve the charter amendment summarized below?

The following sentence shall be added to Section 4.10 at the end of the present text:

"Except with respect to express requests by the Town Council for direct advice from the Legal Officer, all requests for advice and/or representation by any Town officer, board, committee, department head or other Town employee shall first be presented to the Administrator who shall determine whether such requests for advice and/or representation shall be submitted to the Legal Officer. Any responses, opinions or other communications rendered by the Legal Officer shall be given simultaneously to the Administrator and the particular Town officer, board, committee, department head or other employee involved. The Administrator may authorize direct communications between the Legal Officer and other Town officers, boards, committees, department heads or employees as the Administrator determines."

YES 928 NO 493

Description: Channels communications between Town boards and officials and the Legal Officer through the Executive Administrator permitting the Town to set priorities for the Legal Officer's work, control legal costs and minimize his involvement in non-essential matters.

Charter Amendment No. 11

Shall the Town of Hudson approve the charter amendment summarized below?

Insert a comma where the period now is situated in the third sentence of Section 4.12.A and add at the end of such third sentence the following phrase:

"and their salary shall be fixed by the Council."

Description: Gives the Council the ability to establish salaries for the Board of Assessors.

YES 1014 NO 426

Charter Amendment No. 12

Shall the Town of Hudson approve the charter amendment summarized below?

The number "120" which appears in the second sentence of Section 5.2 shall be replaced with the number "90".

Description: Reduces the number of days for initial submission of the budget to permit those preparing the budget and those analyzing it to have fresher data to use in budget preparation and processing.

YES 1007 NO 445

Charter Amendment No. 13

Shall the Town of Hudson approve the charter amendment summarized below?

The caption of Sections 5.3 shall be amended to read Budget Hearings.

The text of Section 5.3 shall be eliminated and replaced with the following:

"At least two (2) public hearings on the budget shall be held before its final adoption by the Council at such times and places, convenient to the public, as the Council shall direct. Notices of such public hearings, together with copies of the proposed budget, shall be posted in two (2) public places and published at least one (1) week in advance by the Town Clerk. The first of such public hearings shall be held no later than twenty-one (21) days after submission to the Council by the Administrator of his recommended budget. The latter of such public hearings shall be held at least fourteen (14) days before final adoption of the budget by the Council. The Council may hold more than two (2) public hearings during the budget adoption process. There shall be at least a twenty-four (24) hour period between the hour of which one hearing has begun and the hour at which any subsequent hearing has begun."

Description: Provides for a hearing shortly after the initial presentation of the budget.

YES 1143 NO 293

Charter Amendment No. 14

Shall the Town of Hudson approve the charter amendment summarized below?

The present text of Section 5.5 is eliminated and replaced with the following:

"No appropriation shall be made for any purpose not included in the annual budget, except appropriations of an emergency nature adopted pursuant to Section 3.9 of this Charter and by a two-thirds vote of the members of Council. The Council shall, by resolution, designate the source of money so appropriated."

Description: Eliminates the potential for appropriations made outside of the standard budget process.

YES 1116 NO 322

Charter Amendment No. 15

Shall the Town of Hudson approve the charter amendment summarized below?

The text of Section 5.6 is eliminated and replaced with the following:

"At the beginning of each quarterly period during the fiscal year and more often if required by the Council, the Administrator or his designee shall submit to the Council data showing the relation between the estimated and actual income and expenses of the Town to date (such data being presented on a like-item basis as between income and expenses, together with prior year comparisons), together with outstanding indebtedness and estimated future expenses; and if it shall appear that the income is less than anticipated, the Administrator, with Council approval, may reduce the appropriation for any item or items in the budget, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the cash items. At any time, the Administrator may provide for monthly or quarterly allotments of appropriations to Town departments, funds or agencies under such rules as he shall prescribe."

Description: Mandates that financial comparisons be on a like-item basis and with prior year comparisons.

YES 1093 NO 315

Charter Amendment No. 16

Shall the Town of Hudson approve the charter amendment summarized below?

Section 5.7 is amended to eliminate the word "nonschool" wherever it appears and replace it with the word "Town".

Description: Technical correction.

YES 1123 NO 299

Charter Amendment No. 17

Shall the Town of Hudson approve the charter amendment summarized below?

The caption of Section 5.8 shall be amended to read "Capital Improvement Program" and the term "capital program" shall be replaced with the term "capital improvement program" wherever it appears throughout Section 5.8.

Description: Technical correction to use same terminology as used in the N.H. R.S.A.'s.

YES 1122 NO 272

Charter Amendment No. 18

Shall the Town of Hudson approve the charter amendment summarized below?

Section 5.8.B is amended so that the term "5 years" shall be replaced with the term "6 years".

Description: Technical correction to conform to state requirements for capital improvement programs.

YES 1092 NO 306

Charter Amendment No. 19

Shall the Town of Hudson approve the charter amendment summarized below?

The phrase "except an appropriation for a capital expenditure of dedicated funds" which appears in the first sentence of Section 5.9 shall be eliminated and the first sentence of Section 5.9 shall now read as follows:

"Every expense appropriation shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered."

Description: Clarifies what types of appropriations lapse at the close of the fiscal year and eliminates uncertain terminology.

YES 1091 NO 296

Charter Amendment No. 20

Shall the Town of Hudson approve the charter amendment summarized below?

The first sentence of Section 5.10 is eliminated and replaced with the following:

"The Council shall establish, from time to time, policies relative to the maintenance and depositories for Town funds which policies shall be followed by the Treasurer."

Description: Mandates that the Council establish policies relative to the maintenance of Town funds.

YES 1105 NO 304

Charter Amendment No. 21

Shall the Town of Hudson approve the charter amendment summarized below?

The second sentence of Section 5.11 shall be eliminated and replaced with the following:

"Such audits shall be conducted according to the audit and accounting guide entitled "Audits of State and Local Governmental Units" prepared by the American Institute of Certified Public Accountants, and the Promulgations of the Governmental Accounting Stardards Board, and other such procedures as recommended by certified public accountants experienced in municipal auditing in the State of New Hampshire."

Description: Technical correction to make the Charter coincide with the existing standards of Town financial auditing.

YES 1111 NO 285

Charter Amendment No. 22

Shall the Town of Hudson approve the charter amendment summarized below?

The term "issuance" as it appears in Section 5.13.A shall be replaced with the word "authorization", the word "issued" as it appears in said section shall be replaced with the word "authorized", the word "issues" shall be replaced with the word "authorizations", the word "issue" shall be replaced with the word "authorization" as it appears in said section.

Description: Technical correction with proper terminology used in bond authorizations.

YES 1102 NO 289

Charter Amendment No. 23

Shall the Town of Hudson approve the charter amendment summarized below?

To amend the Section 5.14 so that the phrase "or such purchasing agent as established by the Council" shall be eliminated.

Description: Eliminates the possibility that the Council may establish a purchasing agent outside of the direct authority of the Executive Administrator.

YES 920 NO 471

Charter Amendment No. 24

Shall the Town of Hudson approve the charter amendment summarized below?

The fourth stentence of Section 5.15 shall be eliminated and replaced with the following:

"If expenditures exceed the minimum bid dollar limits established by the Council pursuant to Section 5.14, competitive public bids shall be required for such project."

Description: Technical correction relative to special assessments to coincide with the mechanisms for general purchasing procedures.

YES 1113 NO 282

Charter Amendment No. 25

Shall the Town of Hudson approve the charter amendment summarized below?

The last sentence of Section 6.2 is eliminated and replaced with the following:

"The Personnel Plan shall not apply to any elective and appointive officials, board and commissions members."

Description: Includes department heads in the personnel plan of the Town.

YES 991 NO 394

Charter Amendment No. 26

Shall the Town of Hudson approve the charter amendment summarized below?

The text of Section 7.1.B is eliminated and replaced with the following:

"No full-time employee or department head of the Town shall be eligible to serve as a Councillor while he is in the employ of the Town."

Description: Eliminates the prohibition which did not allow School District employees to run for Town Council.

YES 933 NO 498

Charter Amendment No. 27

Shall the Town of Hudson approve the charter amendment summarized below?

The following new section numbered 7.1.H shall be added to the Charter:

"H. No person shall serve as a member of any Judicial or appointive Administrative board for more than two (2) consecutive terms on such board. After serving on a particular board for two (2) consecutive terms, such person may again serve on that board (still subject to this two (2) term limitation), but not until three (3) years have passed after termination of service on said board."

Description: Limits members of Town boards to 2 consecutive terms.

YES 817 NO 635

Charter Amendment No. 28

Shall the Town of Hudson approve the charter amendment summarized below?

The following new section numbered 7.1.I shall be added to the Charter:

"No person shall be an alternate member of the Judicial or appointive Administrative board for more than one (1) term. No person who has been a member of a Judicial or appointive Administrative board for two (2) consecutive terms shall be eligible to serve as an alternate member of such board."

Description: Limits alternate members of Town Boards to 1 term.

YES 740 NO 696

Charter Amendment No. 29

Shall the Town of Hudson approve the charter amendment summarized below?

The second sentence of Section 8.1.B shall be amended by eliminating therefrom the following phrase:

", or by a Committee or Subcommittee thereof".

Description: Mandates the Council to hold the hearing initiated by petition.

YES 1079 NO 311

Charter Amendment No. 30

Shall the Town of Hudson approve the charter amendment summarized below?

The second sentence of Section 8.1.B is hereby eliminated and replaced with the following:

"The hearing shall be held by the Council no later than thirty (30) days after the petition is filed with the Town Clerk and the action by the Council shall be taken no later than sixty (60) days after the hearing."

Description: Mandates the Council to hold the hearing initiated by petition and mandates earlier action on the petition.

YES 1110 NO 273

Charter Amendment No. 31

Shall the Town of Hudson approve the charter amendment summarized below?

The heading for Article 8 shall be amended to include at the end of it the word "Inquiry" and a new section labelled 8.7 captioned Inquiry shall be included in the Charter. The text of Section 8.7 shall be as follows:

"8.7. Annually, within thirty (30) days after the publication of the Town Report, the Executive Administrator and Council shall hold a combined public hearing at which time any member of the public may inquire of such Executive Administrator and/or the Council of any Town related activities of the Executive Administrator and/or of the Council during the prior year or of any activities of any board, committee or department during the year. The notice of such public hearing shall be widely disseminated throughout the Town at least one (1) week prior to the date and time of such hearing."

Description: Provides for a public hearing after the publication of the Town Report.

YES 1113 NO 293

Charter Amendment No. 32

Shall the Town of Hudson approve the charter amendment summarized below?

The following sentence shall be added to the end of Section 9.4:

"Authenticated copies of the Minutes of all meetings of the Council, boards, committees, commissions, authorities or other municipal bodies shall be given to the Trustees of the Hills Memorial Library to be made available for public inspection in said library."

The preceding sentence shall only apply to minutes of such meetings which occur after the adoption of this Amendment.

Description: Provides for the minutes of all Boards, Committees, Commissions and the Town Council to be available at the Library.

YES 1163 NO 261

Charter Amendment No. 33

Shall the Town of Hudson approve the charter amendment summarized below?

The text of Section 9.10 is eliminated and replaced with the following:

"All willful violations of the provisions of this Charter shall be considered violations under the State Criminal Code and penalties for such violations shall be imposed by that Code."

Description: Technical correction to eliminate ambiguous wording.

YES 1111 NO 290

Charter Amendment No. 34

Shall the Town of Hudson approve the charter amendment summarized below?

The following sentence is added to the end of Section 9.11:

"Authenticated copies of all rules and regulations adopted by any Town agency, board, committee or commission, shall be given to the Trustees of the Hills Memorial Library to be made available for public inspection. Such copies need not be given to the Trustees of the Hills Memorial Library until completion of the initial codification of the Town of Hudson Code contemplated by Section 3.10 of this Charter."

Description: Provides for the rules and regulations adopted by boards, committees, commissions and Town Council to be available at the Library.

YES 1151 NO 266

Charter Amendment No. 35

Shall the Town of Hudson approve the charter amendment summarized below?

The phrase "except for members of ad hoc and non-continuing committees" shall be eliminated from the first sentence of Section 9.14, a comma is added after the term "board members" in that first sentence and the term "committee members' is inserted before the term "employees" in said first sentence.

Description: Assures that members of Town boards or committees are covered by liability insurance in connection with their duties on boards and committees.

YES 1068 NO 339

Charter Amendment No. 36

Shall the Town of Hudson approve the charter amendment summarized below?

The following section labelled Section 9.19 shall be added to the Town Charter.

" Whenever reference is made in this Charter to a New Hampshire Revised Statute Annotated, such reference shall mean that statute as presently written and as may be amended or replaced from time to time."

Description: Provides that references in the Charter to N.H. Statutes are to be interpreted based on amended or updated wording of the Statutes.

YES 1105 NO 285

Charter Amendment No. 37

Shall the Town of Hudson approve the charter amendment summarized below?

The following sentences shall be added at the end of Sections 10.1.C.:

"Commencing January 1, 1990, there shall be a Board of seven (7) Trustees of the Hills Memorial Library who shall be elected for terms of four (4) years, such terms to be staggered. The election of the seventh trustee shall be at the November, 1989 Town Election."

Description: Brings the Charter into compliance with recent changes in State law regarding Library Trustees.

YES 1144 NO 278

Charter Amendment No. 38

Shall the Town of Hudson approve the charter amendment summarized below?

The following new section numbered 10.7 shall be added to the Charter:

"In the event that a state statute is amended to mandate a different number of members to any Judicial or Administrative board, then the Council shall take such action as is necessary to provide that the number of members of any such Judicial or Administrative board coincide with the then applicable state statute."

Description: Permits the Council to make changes in the number of members of Town boards and commissions when mandated by state statute.

YES 1090 NO 353

VITAL STATISTICS

In accordance with RSA 126:14 concerning the integrity of vital records, the Town is not permitted to publish information contained in vital statistics records.

MONIES PAID AND MONIES EARNED

In the spirit of Warrant Article No. 7 of the March 1953 Town Meeting, all information concerning monies paid and monies earned is available for public review at Town Hall. The reason this information is not included with this report is that we feel it is unfair to publish only a summary list of names and total wages and monies received from the Town by all persons employed by the Town or doing business with the Town without providing the appropriate backup information that accompanied such payments.

HUDSON ORGANIZATIONS & LEADERS

Alvirne Chapel	Barbara Fuller	424-3832
American Legion	Ron Belanger	889-9777
Bafta Federation of the First Baptist Church of Hudson	Jo Drown	882-8639
Beta Sigma Phi Sorority	Lynn Ober	883-9564
Boy Scouts, USA	Robert MacDonald	881-5281
First NH Regiment, Inc.	Steve Rogers	889-1994
Friends of the Hills Memorial Library	Maryann Marchi	993-2950
Girl Scouts, USA	Doris Shellanbarger	889-4551
Green Meadows Golf Club	Philip Friel	889-1555
4-H Coordinator	Laurel Dusseault	673-2510
Hudson Chamber of Commerce	Gail Coryell	889-4731
Hudson Day Extension Group	Ruth Parker	883-2417
Hudson Firefighters Relief Assoc.	Howard Dilworth	889-1959
Hudson Fish & Game Club	Dennis Boyko	883-4514
Hudson Fortnightly Club	Barbara Tellinghuisen	883-0977
Hudson Grange No. 11	B. Richard Bailey	880-8615
Hudson Historical Society	Donald MacIntyre	882-9522
Hudson Junior Women's Club	Joan Troup	882-9673
Hudson Kiwanis	Dan Zelonis	882-1741
Hudson Lioness Club	Marilyn Heroux	882-0774
Hudson Lions Club	George Baker	881-5853
Hudson Rotary Club	Edward Kerouac	883-5191
Hudson Senior Citizens Club	Alban Courtemanche	883-5179
Hudson Taxpayers Association	John M. Bednar	883-7541
Hudson VFW Post	Manuel Biskaduros	882-5630
Hudson VFW Ladies Auxiliary	Doris Clark	880-6439
Knights of Columbus	Robert Labrie	880-1334
Ladies Guild of St. John's	Jean Brown	883-3682
Suburban Kidettes	Harold Hellinger	888-2254
Suburbanettes	Harold Hellinger	888-2254
Wattanick Grange No. 327	Claudia Boucher	882-0277

FINANCIAL STATEMENTS

TOWN OF HUDSON
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JUNE 30, 1988

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AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have examined the general purpose financial statements of the Town of Hudson as of and for the year ended June 30, 1988, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Hudson at June 30, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Hudson. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

November 7, 1988

CARRI PLODZIK SANDERSON
Professional Association

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON
Combined Balance Sheet — All Fund Types and Account Groups
June 30, 1988

	Governmental Fund Types			Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust and Agency	General Long-Term Debt	June 30, 1988	June 30, 1987
ASSETS							
Cash and Equivalents	$5,695,637	$1,113,409	$ 619,593	$1,256,770	$	$ 8,685,409	$11,304,606
Receivables (Net of Allowance)							
Taxes	1,319,224					1,319,224	943,295
Accounts	76,637	171,108				247,745	48,412
Accrued Interest			1,156			1,156	5,543
Due From Other Governments	30,730					30,730	
Due From Other Funds	2,507,123	7,596	1,513,852	38,086		4,066,657	1,415,213
Due From Others	2,410					2,410	10,390
Elderly Tax Liens	50,220					50,220	53,652
Elderly Tax Liens Reserved Until Collected	(50,220)					(50,220)	(53,652)
Prepaid Expenses							103,801
Amount To Be Provided For Retirement of General Long-term Debt					6,020,000	6,020,000	6,835,000
TOTAL ASSETS	$9,631,761	$1,292,113	$2,134,601	$1,294,856	$6,020,000	$20,373,331	$20,666,260

EXHIBIT A (Continued)

	Governmental Fund Types			Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust and Agency	General Long-Term Debt	June 30, 1988	June 30, 1987
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts Payable	$ 362,896	$ 8,846	$ 13,672	$ 16,921	$	$ 402,335	$ 109,908
Contracts Payable			548,582			548,582	127,586
Accrued Payroll and Deductions							45,692
Due to Other Governments				15,054		15,054	102,520
Due To Other Funds	1,497,842	1,472,213	1,094,197			4,064,252	1,415,215
Due To Depositors				940,205		940,205	966,159
Due To Others							1,050,000
Deferred Tax Revenue	5,183,443					5,183,443	4,993,099
Other Deferred Revenue	10,000					10,000	6,729
Bond Anticipation Notes Payable			610,000			610,000	
General Obligation Bonds Payable					6,020,000	6,020,000	6,835,000
Total Liabilities	7,054,181	1,481,059	2,266,451	972,180	6,020,000	17,793,871	15,651,908

EXHIBIT A (Continued)

ASSETS	Governmental Fund Types			Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust and Agency	General Long-Term Debt	June 30, 1988	June 30, 1987
Fund Equity							
Fund Balances (Deficits)							
Reserved For Encumbrances	1,292,976	92,595	81,857			1,467,428	1,014,421
Reserved For Endowments				148,529		148,529	145,346
Reserved For Incomplete Contracts			232,509			232,509	1,906,287
Reserved For Advance To Sewer Capital Project	467,503					467,503	467,503
Unreserved							
Designated For Capital Projects		2,448	1,062,173	174,147		1,238,768	1,627,273
Designated For Debt Service							271,093
Undesignated (Deficit)	817,101	(283,989)	(1,508,389)			(975,277)	(417,571)
Total Fund Equity (Deficit)	2,577,580	(188,946)	(131,850)	322,676		2,579,460	5,014,352
TOTAL LIABILITIES AND FUND EQUITY	$9,631,761	$1,292,113	$2,134,601	$1,294,856	$6,020,000	$20,373,331	$20,666,260

The accompanying notes are an integral part of these financial statements.

EXHIBIT B
TOWN OF HUDSON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1988

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Expendable Trust	June 30, 1988	June 30, 1987
Revenues						
Taxes	$17,144,583	$	$	$	$17,144,583	$15,083,663
Intergovernmental Revenues	972,007		396,286		1,368,293	918,143
Licenses and Permits	1,565,090				1,565,090	1,420,704
Charges For Services	279,622	1,201,512			1,481,134	196,298
Miscellaneous	504,747	27,806		15,612	548,165	649,727
Other Financing Sources						
Operating Transfers In	1,013,203	273,483	1,163,127		2,449,813	633,111
Total Revenues and Other Sources	21,479,252	1,502,801	1,559,413	15,612	24,557,078	18,901,646
Expenditures						
General Government	1,788,804				1,788,804	1,522,480
Public Safety	2,869,752				2,869,752	2,264,240
Highways, Streets, Bridges	1,559,295				1,559,295	872,929
Sanitation	969,523				969,523	972,428
Health	88,112				88,112	103,161
Welfare	8,541				8,541	6,400

EXHIBIT B (Continued)

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Expendable Trust	June 30, 1988	June 30, 1987
Expenditures (Continued)						
Culture and Recreation	189,621	298,890			488,511	349,246
Debt Service						
Principal	800,000				800,000	810,000
Interest	466,946				466,946	587,796
Capital Outlay	84,278	7,405	2,967,050		3,058,733	2,474,628
Public Service Enterprises		589,408			589,408	
Other Uses						
Operating Transfers Out	13,075,434	905,738	272,095	54,261	14,307,528	10,779,873
Total Expenditures and Other Uses	21,900,306	1,801,441	3,239,145	54,261	26,995,153	20,743,181
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(421,054)	(298,640)	(1,679,732)	(38,649)	(2,438,075)	(1,841,535)
Fund Balances — July 1	2,998,634	109,694	1,547,882	212,796	4,869,006	6,710,541
Fund Balances (Deficits) — June 30	$ 2,577,580	($ 188,946)	($ 131,850)	$174,147	$ 2,430,931	$ 4,869,006

The accompanying notes are an integral part of these financial statements.

EXHIBIT C
TOWN OF HUDSON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended June 30, 1988

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	$17,036,079	$17,144,583	$ 108,504	$	$	$	$17,036,079	$17,144,583	$ 108,504
Intergovernmental Revenues	964,018	972,007	7,989				964,018	972,007	7,989
Licenses and Permits	1,574,500	1,565,090	(9,410)				1,574,500	1,565,090	(9,410)
Charges For Services	210,300	279,622	69,322	958,903	1,201,512	242,609	1,169,203	1,481,134	311,931
Miscellaneous	400,000	504,747	104,747		27,806	27,806	400,000	532,553	132,553
Other Financing Sources									
Operating Transfers In	868,125	1,013,203	145,078	263,291	273,483	10,192	1,131,416	1,286,686	155,270
Total Revenues and Other Sources	21,053,022	21,479,252	426,230	1,222,194	1,502,801	280,607	22,275,216	22,982,053	706,837
Expenditures									
General Government	2,060,848	1,788,804	272,044				2,060,848	1,788,804	272,044
Public Safety	2,987,105	2,869,752	117,353				2,987,105	2,869,752	117,353
Highways, Streets, Bridges	2,298,647	1,559,295	739,352				2,298,647	1,559,295	739,352
Sanitation	1,064,280	969,523	94,757				1,064,280	969,523	94,757
Health	91,118	88,112	3,006				91,118	88,112	3,006
Welfare	13,000	8,541	4,459				13,000	8,541	4,459
Culture and Recreation	212,593	189,621	22,972	263,291	298,890	(35,599)	475,884	488,511	(12,627)

EXHIBIT C (Continued)

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures (Continued)									
Debt Service									
Principal	815,000	800,000	15,000				815,000	800,000	15,000
Interest	467,938	466,946	992				467,938	466,946	992
Capital Outlay	385,263	84,278	300,985	100,000	7,405	92,595	485,263	91,683	393,580
Public Service Enterprise				7,798	589,408	(581,610)	7,798	589,408	(581,610)
Other Uses									
Operating Transfers Out	12,941,968	13,075,434	(133,466)	903,105	905,738	(2,633)	13,845,073	13,981,172	(136,099)
Total Expenditures and Other Uses	23,337,760	21,900,306	1,437,454	1,274,194	1,801,441	(527,247)	24,611,954	23,701,747	910,207
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,284,738)	(421,054)	1,863,684	(52,000)	(298,640)	(246,640)	(2,336,738)	(719,694)	1,617,044
Fund Balances — July 1	2,998,634	2,998,634		109,694	109,694		3,108,328	3,108,328	
Fund Balances (Deficits) — June 30	$ 713,896	$ 2,577,580	$1,863,684	$ 57,694	($ 188,946)	($246,640)	$ 771,590	$ 2,388,634	$1,617,044

The accompanying notes are an integral part of these financial statements.

EXHIBIT D
TOWN OF HUDSON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1988

	Fiduciary Fund Type	Total (Memorandum Only)
	Nonexpendable Trust Funds	June 30, 1987
Revenues		
New Funds	$ 900	$ 1,300
Interest and Dividends	12,483	12,842
Total Revenues	13,383	14,142
Expenditures		
Cemetery	6,180	6,140
Town Poor	463	1,227
School	42	40
Alvirne Chapel	843	
Other	53	29
Other Financing Uses		
Operating Transfers Out	5,000	4,762
Total Expenditures and Other Uses	12,581	12,198
Excess of Revenues Over Expenditures and Other Uses	802	1,944
Fund Balances — July 1	147,727	145,783
Fund Balances — June 30	$148,529	$147,727

The accompanying notes are an integral part of these financial statements.

EXHIBIT E
TOWN OF HUDSON
Combined Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1988

	Fiduciary Fund Type	Total (Memorandum Only)
	Nonexpendable Trust Funds	June 30, 1987
Sources of Working Capital		
Net Income	$802	$1,944
Elements of Net Increase In Working Capital		
Cash	$802	$1,944

The accompanying notes are an integral part of these financial statements.

TOWN OF HUDSON
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund – The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Conservation Commission, Hills Memorial Library, and Sewer Funds.

Capital Projects Funds – Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUNDS

Trust and Agency Funds – Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which includes Capital

Reserve Funds) and Developers Performance Bond, Planning Board Fees Deposits, and Sewer Ordinance Deposits Funds are shown in this fund type.

B. **Account Groups (Fixed Assets and Long-term Liabilities)**

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

C. **Basis of Accounting**

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. **Budgetary Accounting**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987-88, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used To Reduce Tax Rate	$1,283,549
Beginning Fund Balance — Reserved For Encumbrances	1,001,189
Total Use of Beginning Fund Balance	$2,284,738

E. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1988 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30, 1988 is detailed in Exhibit A-2 and totals $1,292,976.

The Special Revenue Fund reserve for encumbrances is detailed as follows:

Sewer Fund	
Drainage Construction	$92,595

The Capital Projects Fund reserve for encumbrances is $81,857 and is disclosed by project in Exhibit C-1.

F. **Reserved for Advance to Sewer Facilities Capital Project Fund**

This amount ($467,503) represents the balance owed the General Fund from the Sewer Facilities Capital Project Fund as a result of advances made in previous years to the project. Town management estimates that approximately $625,000 is reimbursable through the U.S. Environmental Protection Agency Grants. As a result of the apparent shortfall in the Capital Projects Fund, and the unavailability of grant funds until the approval of grant applications, the full amount has been reserved in the General Fund equity at June 30, See Note 6 entitled Capital Projects Fund Deficit for further explanation of project deficits.

G. **Cash and Investments**

At year end, the carrying amount of the Town's deposits was $8,685,409 and the bank balance was $8,267,901. Of the bank balance, $646,815 was covered by Federal depository insurance and $7,621,086 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

H. **Accumulated Unpaid Vacation and Sick Pay**

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds. Employees that have accumulated sick leave (up to sixty days), prior to January 31, 1984, are entitled to a lump sum cash payment upon separation of employment with the Town. Sick leave accumulated subsequent to January 31, 1984 lapses at the end of the fiscal year. The estimated liability of sick leave due to separation or retirement is not material at June 30, 1988. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

I. **Taxes Collected For Others**

The property taxes collected by the Town include taxes levied for the Hudson School District and Hillsborough County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

J. **Property Taxes**

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Hudson annually recognizes, without reserve, all taxes receivable at the end of the fiscal

year. The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. We concur with this decision, which is consistent with previous years' reporting.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987-88 was $66,839 and expenditures amounted to $23,728.

Tax Revenue Recognition — The Town has recorded deferred tax revenues of $5,183,443 at June 30, 1988 which represents receipts on the first installment of property taxes and other 1988-89 taxes received as of June 30.

K. **Interfund Transactions**

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental, and fiduciary fund financial statements reflect such transactions as transfers.

L. **Interfund Receivable and Payable Balances**

Individual fund interfund receivable and payable balances at June 30, 1988 were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	$2,507,123	$1,497,842
Special Revenue Fund	7,596	1,472,213
Capital Projects Fund	1,513,852	1,094,197
Trust and Agency Funds	38,086	
Totals	$4,066,657	$4,064,252

The difference of $2,404 is a result of timing differences between the Trust and Agency Funds.

M. **Total Columns (Memorandum Only) on Combined Statements**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended June 30, 1988.

	General Obligation Debt
Long-term Debt Payable July 1, 1987	$6,820,000
Long-term Debt Retired	800,000
Long-term Debt Payable June 30, 1988	$6,020,000

Long-term debt payable at June 30, 1988 is comprised of the following individual issues:

General Obligation Debt	
$5,045,000 1985 Public Improvement Bonds due in annual installments of $345,000 in 1986-87, $350,000 through 1992-93, $325,000 through 2000-2001; interest is variable from 7.60% to 8.10%	$4,350,000
$4,950,000 1979 Sewer Serial Bonds due in annual installments of $400,000 through November 1, 1991; interest at 6.20%. (This issue is partially funded by an annual grant from the State of New Hampshire.)	1,600,000
$450,000 1979 Street Bonds due in annual installments of $50,000 through November 1, 1988; interest at 6.79%	50,000
$139,500 1979 Equipment Bonds due in annual installments of $15,000 through July 1, 1988, and $5,000 on July 1, 1989; interest at rates from 5.75% to 6.50%	20,000
Totals	$6,020,000

The annual requirements to amortize all debt outstanding as of June 30, 1988, including interest payments, are as follows:

Annual Requirements To Amortize Long-term Debt

Fiscal Year Ending June 30	General Obligation Debt		
	Principal	Interest	Total
1989	$ 815,000	$ 412,340	$1,227,340
1990	755,000	358,694	1,113,694
1991	750,000	307,150	1,057,150
1992	750,000	255,750	1,005,750
1993	350,000	216,750	566,750
1994-2001	2,600,000	825,825	3,425,825
Totals	$6,020,000	$2,376,509	$8,396,509

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing with water and sewer exclusions may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1987, the Town of Hudson had an equalized value of $994,458,213 and a legal debt margin of $17,403,019.

NOTE 3 – DEFINED BENEFIT PENSION PLAN

Most Town of Hudson full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended June 30, 1988 was $2,554,154; the Town's total payroll was $3,245,005.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented 4.8% for police, 9.09% for firemen, and 2.94% for all other employees. The contribution requirements for the year ended June 30, 1988 were $313,457, which consisted of $130,295 from the Town and $183,162 from employees.

The (pension benefit obligation) is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step/rate benefits, estimated to be payable in the future as a result of employee service to date. The measure which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1985 for the system as a whole, determined through an actuarial valuation performed as of that date, was $552,051,000. The system's net assets available for benefits on June 30, 1986 (valued at market) were estimated at $568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Town of Hudson has in relation to the entire plan cannot be determined.

NOTE 4 – TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at June 30, 1988 are detailed as follows:

Purpose	Nonexpendable Principal	Nonexpendable Income
Cemetery	$ 76,843	$ 944
Relief of Worthy Poor	5,000	7,256
Alvirne Chapel and Hedges	10,000	
Benefit of Schools	500	
Library	30,367	
Zylonis Trust	10,000	7,619
Total Nonexpendable	$132,710	$15,819
		Expendable
Capital Reserve Funds		
Library Expansion		$ 20,226
Lowell River Road		56,670
Revaluation		68,330
Other Town Trust		
Library Building Fund		28,921
Total Expendable		174,147
Total All Trust Funds		$322,676

NOTE 5 – LITIGATION

There are other various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of counsel, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

NOTE 6 – CAPITAL PROJECT FUND

A. **Project Deficit**

The following capital projects are in a deficit position at June 30, 1988:

Project	Deficit June 30, 1988
Central Street Reconstruction	$ 59,223
Derry Street Project	223,299
Sewer Facilities	1,050,809
Sagamore Industrial Park	144,982
Rescue Truck/Ambulance	107,125
Total	$1,585,438

Generally, these deficits arise because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued.

Central Street Reconstruction – The Town intends to transfer the amount needed from the $77,049 unexpended balance of the Frenette Drive Sewer Project.

Sewer Facilities – A $625,000 Federal reimbursement from the EPA is pending. The remaining balance will be funded by the General Fund. $467,503 has been reserved in the General Fund for this purpose since Fiscal Year 1986.

Sagamore Industrial Park – This deficit will be funded from betterment assessments on the project.

B. **Bonds or Notes Authorized – Unissued**

Derry Street Project – Resolution 87-11 authorized the issuance of debt in the amount of $500,000 to fund this project.

Rescue Truck/Ambulance – Resolution 87-26 authorized the issuance of debt in the amount of $110,000 to fund this project.

C. **Bond Anticipation Note Payable**

Project	Amount	Due Date	Rate (%)
Derry Street	$500,000	March 27, 1989	5.64%
Rescue Truck/Ambulance	$110,000	March 27, 1989	5.64%

NOTE 7 – SEWER FUND DEFICIT – $269,037

This deficit will be funded in the subsequent period as follows:

Expected Refund on Water Volume Expenditures	$ 30,000
Contribution from Clement Assessments	65,000
Contributions from Sagamore Assessments	230,000
Total	$325,000

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

EXHIBIT A-1
TOWN OF HUDSON
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1988

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	$16,028,047	$16,037,629	$ 9,582
Yield	5,000	1,081	(3,919)
Land Use Change	100,000	124,150	24,150
Betterment Assessments	718,032	747,720	29,688
Interest and Penalties on Taxes	185,000	234,003	49,003
Total Taxes	17,036,079	17,144,583	108,504
Intergovernmental Revenues			
State			
Shared Revenue	205,005	205,005	
Business Profits Tax	385,385	385,385	
Highway Block Grant	199,939	208,467	8,528
State Aid Water Pollution Project	143,689	143,689	
Federal Grants			
Federal Emergency Management Agency	30,000	29,461	(539)
Total Intergovernmental Revenues	964,018	972,007	7,989
Licenses and Permits			
Motor Vehicle Permit Fees	1,550,000	1,535,587	(14,413)
Dog Licenses	4,500	4,028	(472)
Business Licenses, Permits and Fees	20,000	25,475	5,475
Total Licenses and Permits	1,574,500	1,565,090	(9,410)
Charges For Services			
Income From Departments	210,300	255,607	45,307
Cablevision		24,015	24,015
Total Charges For Services	210,300	279,622	69,322

EXHIBIT A-1 (Continued)

REVENUES	Estimated	Actual	Over (Under) Budget
Miscellaneous Revenues			
Interests on Deposits	400,000	468,385	68,385
Sale of Town Property		3,695	3,695
Insurance Adjustment		15,138	15,138
Other		17,529	17,529
Total Miscellaneous Revenues	400,000	504,747	104,747
Other Financing Sources			
Operating Transfers In			
Special Revenue Fund			
Revenue Sharing Fund	52,000	54,722	2,722
Sewer Fund	516,193	656,454	140,261
Capital Projects	270,000	272,095	2,095
Withdrawals From Capital Reserve Fund	29,932	29,932	
Total Other Financing Sources	868,125	1,013,203	145,078
Total Revenues	21,053,022	$21,479,252	$426,230
Fund Balance Used To Reduce Tax Rate	1,283,549		
Total Revenues and Use of Fund Balance	$22,336,571		

EXHIBIT A-2
TOWN OF HUDSON
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1988

	Encumbered From 1986-87	Appropriations 1987-88	Expenditures Net of Refunds	Encumbered To 1988-89	(Over) Under Budget
General Government					
Town Officers' Expenses	$	$ 91,993	$ 73,637	$	$ 18,356
Town Clerk/Tax Collector		104,477	104,761		(284)
Town Executive Administrator	3,300	134,690	132,798	25,000	(19,808)
General Government Buildings		56,200	61,799		(5,599)
Assessing Department	750	67,874	70,297		(1,673)
Planning and Zoning		169,602	188,892		(19,290)
Legal Expenses		149,715	139,886		9,829
Contingency Fund	23,280	65,000	35,260	53,020	
Insurance		325,332	319,399		5,933
Unemployment Compensation		1,300	1,325		(25)
Town Engineer		237,403	144,000	25,000	68,403
Finance Department		340,252	358,975		(18,723)
Other		222,841	134,047		88,794
Overlay		66,839	23,728		43,111
Total General Government	27,330	2,033,518	1,788,804	103,020	169,024
Public Safety					
Police Department	35,416	1,306,197	1,236,646	84,000	20,967
Fire Department	15,585	908,848	952,698		(28,265)

EXHIBIT A-2 (Continued)

	Encumbered From 1986-87	Appropriations 1987-88	Expenditures Net of Refunds	Encumbered To 1988-89	(Over) Under Budget
Building Inspection		77,996	55,099		22,897
Hydrant Rental		643,063	625,309		17,754
Total Public Safety	51,001	2,936,104	2,869,752	84,000	33,353
Highways, Streets, Bridges					
Town Maintenance		58,812	74,520		(15,708)
General Highway Department Expenses	22,900	1,367,248	1,334,325		55,823
Highway Block Grant	350,555			350,555	
Public Works Center	110,132	88,000		198,132	
Town Construction	15,000		40,607		(25,607)
Traffic Signals — Wason Road	78,733	47,267	109,843	16,157	
Taylor Falls Bridge Maintenance	16,250	143,750		160,000	
Total Highways, Streets, Bridges	593,570	1,705,077	1,559,295	724,844	14,508
Sanitation					
Solid Waste Disposal		140,428	153,571		(13,143)
Landfill Operation		845,712	815,952		29,760
Underground Storage Tanks	70,592	7,548		78,140	
Total Sanitation	70,592	993,688	969,523	78,140	16,617
Health					
Hospitals and Ambulances		35,500	35,022		478
Animal Control		55,618	53,090		2,528
Total Health		91,118	88,112		3,006

EXHIBIT A-2 (Continued)

	Encumbered From 1986-87	Appropriations 1987-88	Expenditures Net of Refunds	Encumbered To 1988-89	(Over) Under Budget
Welfare					
General Assistance		12,000	8,089		3,911
Old Age Assistance		1,000	452		548
Total Welfare		13,000	8,541		4,459
Culture and Recreation					
Parks and Recreation		134,759	112,387	114	22,258
Patriotic Purposes		1,200	600		600
Conservation Commission		6,710	6,710		
Community Grants		69,924	69,924		
Total Culture and Recreation		212,593	189,621	114	22,858
Debt Service					
Principal of Long-term Bonds		815,000	800,000		15,000
Interest Expense — Long-term Bonds		467,938	466,946		992
Total Debt Service		1,282,938	1,266,946		15,992
Capital Outlay					
Robinson Pond Spillway	62,000		137	61,863	
Asphalt Repairs	464				464
Fire Department Tanker Truck	72,000		74,337		(2,337)
Lowell River Road Corridor		29,932	8,324	21,608	
Cross Street Extension	51,565	33,435	1,480	83,520	
Burns Hill Road Reconstruction	47,890			47,890	

EXHIBIT A-2 (Continued)

	Encumbered From 1986-87	Appropriations 1987-88	Expenditures Net of Refunds	Encumbered To 1988-89	(Over) Under Budget
Merrill Park Boat Ramp	24,777			24,777	
Equipment Management		63,200		63,200	
Total Capital Outlay	258,696	126,567	84,278	302,858	(1,873)
Operating Transfers Out					
Interfund Transfers					
Library		262,061	263,291		(1,230)
Capital Projects Fund		812,000	944,236		(132,236)
Intergovernmental Transfers					
School District Assessment		10,600,915	10,600,915		
County Tax Assessment		1,266,992	1,266,992		
Total Operating Transfers Out		12,941,968	13,075,434		(133,466)
Total Appropriations	$1,001,189	$22,336,571	$21,900,306	$1,292,976	$144,478

EXHIBIT A-3
TOWN OF HUDSON
General Fund
Statement of Changes in Unreserved — Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1988

Unreserved — Undesignated Fund Balance — July 1	$1,529,942	
Deductions		
Unreserved Fund Balance Used To Reduce 1987-88 Tax Rate	1,283,549	
		$246,393
Additions		
1987-88 Budget Summary		
Revenue Surplus (Exhibit A-1)	$ 426,230	
Unexpended Balance of Appropriations (Exhibit A-2)	144,478	
1987-88 Budget Surplus		570,708
Unreserved — Undesignated Fund Balance — June 30		$817,101

EXHIBIT B-1
TOWN OF HUDSON
Special Revenue Funds
Combining Balance Sheet
June 30, 1988

	Federal Revenue Sharing	Hills Memorial Library Fund	Sewer Fund	Conservation Commission	Totals June 30, 1988	Totals June 30, 1987
ASSETS						
Cash and Equivalents	$	$56,880	$1,039,919	$16,610	$1,113,409	$136,724
Accounts Receivable			171,108		171,108	
Due From Other Funds		2,404		5,192	7,596	4,847
TOTAL ASSETS	$-0-	$59,284	$1,211,027	$21,802	$1,292,113	$141,571
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	$	$ 995	$ 7,851	$	$ 8,846	$
Due To Other Funds			1,472,213		1,472,213	31,877
Total Liabilities		995	1,480,064		1,481,059	31,877
Fund Balances						
Reserved For Encumbrances			92,595		92,595	
Unreserved						
Designated For Capital Projects						16,315
Designated For Bookmobile		2,448			2,448	16,899
Undesignated		55,841	(361,632)	21,802	(283,989)	79,480
Total Fund Balances		58,289	(269,037)	21,802	(188,946)	109,694
TOTAL LIABILITIES AND FUND BALANCES	$-0-	$59,284	$1,211,027	$21,802	$1,292,113	$141,571

EXHIBIT B-2
TOWN OF HUDSON
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1988

	Federal Revenue Sharing	Hills Memorial Library Fund	Sewer Fund	Conservation Commission	Totals Year Ended June 30 1988	Totals Year Ended June 30, 1987
Revenues						
Intergovernmental Revenues	$	$	$	$	$	$ 29,425
Charges For Services			1,201,512		1,201,512	
Local Sources	2,351	15,421	9,157	877	27,806	25,859
Other Financing Sources						
Operating Transfers In		268,291		5,192	273,483	225,789
Total Revenues and Other Sources	2,351	283,712	1,210,669	6,069	1,502,801	281,073
Expenditures						
Culture and Recreation		298,890			298,890	236,488
Capital Outlay			7,405		7,405	
Public Service Enterprises			589,408		589,408	
Other Financing Uses						
Operating Transfers Out	54,722		851,016		905,738	94,609
Total Expenditures and Other Uses	54,722	298,890	1,447,829		1,801,441	331,097

EXHIBIT B-2 (Continued)

	Federal Revenue Sharing	Hills Memorial Library Fund	Sewer Fund	Conservation Commission	Totals Year Ended June 30 1988	Totals Year Ended June 30, 1987
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(52,371)	(15,178)	(237,160)	6,069	(298,640)	(50,025)
Fund Balances (Deficits) — July 1	52,371	73,467	(31,877)	15,733	109,694	159,718
Fund Balances (Deficits) — June 30	$ -0-	$ 58,289	($ 269,037)	$21,802	($ 188,946)	$109,694

SINGLE AUDIT ACT

AUDITOR'S REPORTS AND SCHEDULE

EXHIBIT C-1
TOWN OF HUDSON
Capital Projects Funds
Combining Balance Sheet
June 30, 1988

ASSETS	Central Street Reconstruction	Frenette Drive Sewer Facilities	Derry Street Project	Sewer Facilities Project	Sagamore Industrial Park Sewer	Town Streets	Landfill Closure	Town Hall Renovation Project	Rescue Truck/ Ambulance	Flume Modification	Totals June 30, 1988	Totals June 30, 1987
Cash and Equivalents	$	$	$507,863	$	$	$	$	$	$111,730	$	$ 619,593	$3,840,255
Accrued Interest Receivable			948						208		1,156	
Due From Other Funds		77,049	39,704		119,391	231,275	951,871			94,562	1,513,852	215,149
TOTAL ASSETS	$ –0–	$77,049	$548,515	$ –0–	$119,391	$231,275	$951,871	$ –0–	$111,938	$94,562	$2,134,601	$4,055,404
LIABILITIES AND FUND BALANCES												
Liabilities												
Accounts Payable	$	$	$ 13,672	$	$	$	$	$	$	$	$ 13,672	$ 1,315
Contracts Payable	17,456		196,064		216,582	78,104	25,776			14,600	548,582	127,586
Due To Other Funds	26,640			983,810					27,206	56,541	1,094,197	1,328,621
Due To Others												1,050,000
Bond Anticipation Notes Payable			500,000						110,000		610,000	
Total Liabilities	44,096		709,736	983,810	216,582	78,104	25,776		137,206	71,141	2,266,451	2,507,522
Fund Balances (Deficits)												
Reserved For Encumbrances									81,857		81,857	13,232
Reserved For Incomplete Contracts	15,127		62,078	66,999	47,791	304	16,789			23,421	232,509	1,906,287
Unreserved												
Designated For Capital Projects						152,867	909,306				1,062,173	1,384,263
Designated For Debt Service												271,093
Undesignated (Deficit)	(59,223)	77,049	(223,299)	(1,050,809)	(144,982)				(107,125)		(1,508,389)	(2,026,993)
Total Fund Balances (Deficits)	(44,096)	77,049	(161,221)	(983,810)	(97,191)	153,171	926,095		(25,268)	23,421	(131,850)	1,547,882
TOTAL LIABILITIES AND FUND BALANCES	$ –0–	$77,049	$548,515	$ –0–	$119,391	$231,275	$951,871	$ –0–	$111,938	$94,562	$2,134,601	$4,055,404

EXHIBIT C-2
TOWN OF HUDSON
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1988

ASSETS	Central Street Reconstruction	Frenette Drive Sewer Facilities	Derry Street Project	Sewer Facilities Project	Sagamore Industrial Park Sewer	Town Streets	Landfill Closure	Town Hall Renovation Project	Rescue Truck/ Ambulance	Flume Modification	Totals Year Ended June 30, 1988	Totals Year Ended June 30, 1987
Revenues												
Intergovernmental Revenues	$396,286	$	$	$	$	$	$	$	$	$	$ 396,286	$
Local Sources												271,093
Other Financing Sources												
Operating Transfers In				912,000				132,236	24,329	94,562	1,163,127	158,590
Total Revenues and Other Sources	396,286			912,000				132,236	24,329	94,562	1,559,413	429,683
Expenditures												
General Contract	17,127	2,760	158,410	1,172	1,314,719	252,569		194,176		58,132	1,999,065	2,009,586
Architecture and Engineering	4,620	20	148,911	6,256	73,815	56,560	69,027	7,425		13,009	379,643	161,076
Capital Acquisition									49,597		49,597	
Contracts Settlement				469,075							469,075	
Furniture and Fixtures												16,689
Administration												2,566
Other		816	68,854								69,670	
Other Uses												
Operating Transfers Out	4,559	7,336		5,317	112,416	66,777	67,301	8,389			272,095	
Total Expenditures and Other Uses	26,306	10,932	376,175	481,820	1,500,950	375,906	136,328	209,990	49,597	71,141	3,239,145	2,189,917
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	369,980	(10,932)	(376,175)	430,180	(1,500,950)	(375,906)	(136,328)	(77,754)	(25,268)	23,421	(1,679,732)	(1,760,234)
Fund Balances (Deficits) – July 1	(414,076)	87,981	214,954	(1,413,990)	1,403,759	529,077	1,062,423	77,754			1,547,882	3,308,116
Fund Balances (Deficits) – June 30	($ 44,096)	$77,049	($161,221)	($ 983,810)	($ 97,191)	$153,171	$ 926,095	$ –0–	($25,268)	$23,421	($ 131,850	$1,547,882

EXHIBIT D-1
TOWN OF HUDSON
Trust and Agency Funds
Combining Balance Sheet
June 30, 1988

	Trust Funds					Totals	
	Expendable		Nonexpendable				
	Library Building	Capital Reserve	Town	Library	Agency Funds	June 30, 1988	June 30, 1987
ASSETS							
Cash and Equivalents	$28,921	$160,280	$130,910	$17,619	$919,040	$1,256,770	$1,430,864
Due From Other Funds					38,086	38,086	26,801
Due From Others							10,390
TOTAL ASSETS	$28,921	$160,280	$130,910	$17,619	$957,126	$1,294,856	$1,468,055
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable	$	$	$	$	$ 16,921	$ 16,921	$ 15,895
Due To Other Governments		15,054				15,054	102,520
Due To Other Funds							25,449
Due To Depositors					940,205	940,205	966,049
Total Liabilities		15,054			957,126	972,180	1,109,913
Fund Balances							
Reserved For Endowments			130,910	17,619		148,529	145,346
Unreserved							
Designated For Capital Projects	28,921	145,226				174,147	212,796
Total Fund Balances	28,921	145,226	130,910	17,619		322,676	358,142
TOTAL LIABILITIES AND FUND BALANCES	$28,921	$160,280	$130,910	$17,619	$957,126	$1,294,856	$1,468,055

EXHIBIT D-2
TOWN OF HUDSON
FIDUCIARY FUND TYPE
EXPENDABLE TRUSTS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1988

	Library Building Fund Trust	Capital Reserve Funds	Totals Year Ended June 30, 1988	Totals Year Ended June 30, 1987
Revenues				
Interest Income	$ 2,130	$ 13,272	$ 15,402	$ 10,868
New Funds	210		210	180
Other Financing Sources				
Operating Transfers In				186,000
Total Revenues and Other Sources	2,340	13,272	15,612	197,048
Expenditures				
Miscellaneous				7
Other Uses				
Operating Transfers Out		54,261	54,261	23,068
Total Expenditures and Other Uses		54,261	54,261	23,075
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,340	(40,989)	(38,649)	173,973
Fund Balances — July 1	26,581	186,215	212,796	38,823
Fund Balances — June 30	$28,921	$145,226	$174,147	$212,796

EXHIBIT D-3
TOWN OF HUDSON
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1988

Developers Performance Bond Fund	Balance July 1, 1987	Additions	Deductions	Balance June 30, 1988
ASSETS				
Cash and Equivalents	$944,753	$130,533	$156,246	$919,040
Due From Others	4,025		4,025	
TOTAL ASSETS	$948,778	$130,533	$160,271	$919,040
LIABILITIES				
Accounts Payable	$ 5,992	$ 16,921	$ 5,993	$ 16,920
Due To Other Funds	40,984	(81,234)	(48,376)	8,126
Due To Depositors	901,802	194,846	202,654	893,994
TOTAL LIABILITIES	$948,778	$130,533	$160,271	$919,040
Sewer Ordinance Deposits				
ASSETS				
Due From Others	$ 6,365	$	$ 6,365	$
Due From Other Funds	45,335	137,479	109,454	73,360
TOTAL ASSETS	$ 51,700	$137,479	$115,819	$ 73,360
LIABILITIES				
Accounts Payable	$ 6,365	$	$ 6,365	$
Due To Depositors	45,335	137,479	109,454	73,360
TOTAL LIABILITIES	$ 51,700	$137,479	$115,819	$ 73,360
Planning Board Fee Deposits				
ASSETS				
Due From (To) Other Funds	$ 22,450	$107,862	$157,460	($ 27,148)
LIABILITIES				
Accounts Payable	$ 3,538	$	$ 3,538	$
Due To (From) Depositors	18,912	107,862	153,922	(27,148)
TOTAL LIABILITIES	$ 22,450	$107,862	$157,460	($ 27,148)

EXHIBIT D-3 (Continued)

Totals All Agency Funds	Balance July 1, 1987	Additions	Deductions	Balance June 30, 1988
ASSETS				
Cash and Equivalents	$944,753	$130,533	$156,246	$919,040
Due From Others	10,390		10,390	
Due From Other Funds	26,801	326,575	315,290	38,086
TOTAL ASSETS	$981,944	$457,108	$481,926	$957,126
LIABILITIES				
Accounts Payable	$ 15,895	$ 16,921	$ 15,895	$ 16,921
Due To Depositors	966,049	440,187	466,031	940,205
TOTAL LIABILITIES	$981,944	$457,108	$481,926	$957,126

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street, Concord, N.H. 03301 (603) 225-6996

AUDITOR'S REPORT ON INTERNAL CONTROLS

(ACCOUNTING AND ADMINISTRATIVE) – BASED ON A STUDY AND EVALUATION MADE AS A PART OF AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have examined the general purpose financial statements of the Town of Hudson for the year ended June 30, 1988, and have issued our report thereon dated November 7, 1988. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions,* issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments.* For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Accounting Controls
- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

Controls Used in Administering Federal Programs
- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports

The management of the Town of Hudson is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial

assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. Such study and evaluation included the significant internal accounting and administrative controls used in administering the following nonmajor Federal financial assistance program:

Federal Emergency Management Agency – Disaster Relief

During the year ended June 30, 1988, the Town of Hudson expended 100% of its Federal financial assistance under this nonmajor Federal financial assistance program.

With respect to internal control systems used in administering this nonmajor Federal financial assistance program, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the other nonmajor Federal financial assistance programs of the Town of Hudson, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering these nonmajor Federal financial assistance programs of the Town of Hudson did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Hudson. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Hudson.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

This report is intended solely for the use of management and the applicable State and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Hudson, is a matter of public record.

November 7, 1988

CARRI PLODZIK SANDERSON
Professional Association

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street, Concord, N.H. 03301 (603) 225-6996

AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS IN CIRCUMSTANCES IN WHICH THE RECIPIENT RECEIVED NO MAJOR PROGRAM FUNDING

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have examined the general purpose financial statements of the Town of Hudson for the year ended June 30, 1988, and have issued our report thereon dated November 7, 1988. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organization, Programs, Activities, and Functions,* issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments*; and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Hudson is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from nonmajor Federal financial assistance programs to determine the Town's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our tests indicate that, for the transactions and records tested, the Town of Hudson complied with the laws and regulations referred to above. Our testing was more limited than would be necessary to express an opinion on whether the Town of Hudson administered those programs in compliance in all material respects with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Town of Hudson had violated laws and regulations.

November 7, 1988

CARRI PLODZIK SANDERSON
Professional Association

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street, Concord, N.H. 03301 (603) 225-6996

AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have examined the general purpose financial statements of the Town of Hudson for the year ended June 30, 1988, and have issued our report thereon dated November 7, 1988. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions,* issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

November 7, 1988

CARRI PLODZIK SANDERSON
Professional Association

SCHEDULE I
TOWN OF HUDSON
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 1988

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantors Number	Accrued (Deferred) Grant Revenues July 1, 1987	Revenues Federal	Revenues State	Revenues Local	Expenditures Federal	Expenditures Non-Federal	Accrued (Deferred) Grant Revenues June 30, 1988
US Department of Treasury									
State and Local Government Fiscal Assistance – Federal Revenue Sharing	21.300	303006014	$52,371	$	$	$	$52,371	$	$
Federal Emergency Management Agency									
Disaster Assistance	83.300	011-37940		23,778	5,683	5,684	23,778	11,367	
Totals			$52,371	$23,778	$5,683	$5,684	$76,149	$11,367	$ -0-

TOWN OF HUDSON
NOTES TO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1988

NOTE 1 – SCOPE OF AUDIT

All operations related to the Town of Hudson Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

The Town is not required to, nor does it have, a cognizant agency for the single audit.

NOTE 2 – PERIOD AUDITED

Single audit testing procedures were performed for the Town of Hudson Federal grant transactions during the year ended June 30, 1988.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Hudson are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal and State grant transactions and related local matching contributions and project income of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

TOWN OF HUDSON

NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1988

Carri • Plodzik • Sanderson
Professional Association
accountants & auditors

Stephen D. Plodzik, PA
Robert E. Sanderson, PA
Paul J. Mercier, Jr., CPA
Edward T. Perry, CPA

A. Bruce Carri, CPA, CFP
Armand G. Martineau, CPA
George W. Colburn, CPA
Sudhir Naik, CPA
Tamar M. J. Maynard, CPA
James A. Sojka, CPA

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

November 7, 1988

Members of the Town Council
Town of Hudson
Hudson, New Hampshire

Dear Members of the Council:

We have examined the financial statements of the Town of Hudson for the year ended June 30, 1988 and have issued our report thereon dated November 7, 1988. In connection with our examination, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

We are pleased with the major improvements made in the record-keeping system during the fiscal year. The finance department has worked diligently to attempt to rectify previous deficiencies. This has been a difficult year where the staff, new and old, has had to overcome a large learning curve, as it was necessary to maintain two separate and distinct data processing systems simultaneously. However, due to the duplication of work efforts emerging from maintaining two systems, certain accounting policies and procedures were neglected.

The major area of concern as a result of our examination is the lack of control to detect and correct errors and omissions in the general ledger system. Many of the following comments and recommendations are made to improve internal accounting controls over this key area.

TREASURER

During our examination of the Treasurer's records, we found that the bank had incorrectly charged the Town $52,000, which was not discovered by the Town Treasurer.

TOWN OF HUDSON

NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1988

We have commented in the past on the need for timely and accurate bank reconciliations of all funds, along with detail reconciliations with the various general ledger cash accounts.

We again recommend and continue to be of the opinion that, with the establishment of the Finance Director's position, the present part-time Treasurer's position is ineffectual. We suggest that the appropriate charter revision be made to eliminate the Treasurer's position and delegate those duties to a qualified individual within the Finance Department.

Management's Response

None.

Documentation of Accounting Policies and Procedures

This is a repeated recommendation from prior years. Particular problem areas this year include:

A. No formal reconciliations of general ledger accounts to subsidiary records.

B. Misclassifications of expenditures, particularly among agency and capital projects funds.

Under the present circumstances, we have recommended to the Finance Director that a separate bank account be opened for each fund type. This will greatly reduce the amount of interfund transactions and in turn lessen the risk of misclassification among funds.

We recommend that formal accounting policies be established for all the accounting functions and the various departments involved in the collection of Town funds. An accounting procedures manual will serve as the support for the accounting policies. The manual should contain:

A. A description of all departments' bookkeeping records.

B. An organizational chart and job description for each bookkeeping function.

C. A detailed chart of accounts and their description.

D. A listing of and procedure for preparing regular financial reports.

E. A policy statement regarding document filing and records retention.

F. A description of accounting checks and proofs to be performed regularly and procedures for accounting for all recurring types of financial transactions.

Management's Response

At present, November 1988, the Staff Accountant in the Finance Department is reconciling all General Ledger control accounts to those subsidiary records that do exist. The goal for this year is to develop good subsidiary records in the Finance office for those that are deficient. We will work to gain joint responsibility for those subsidiary records that are now maintained and controlled in other departments.

Agency funds and capital projects have been a problem for Finance. New capital projects are now maintained by the Civil Engineer accurately, and the Finance Director believes this issue is being addressed. Agency funds remain a problem. The Finance Director does not offer a solution but a commitment to work on procedures.

The written policies and procedures that are in effect are on file in the Finance Office. The job descriptions required are written but not yet accepted through a formal personnel policy. Further refinement and expansion of the Accounting Policies and Procedures were curtailed with the loss of a staff person in this budget year in the Finance Office.

AGENCY FUNDS

In the past, we were able to reconstruct agency funds from records maintained by the Planning and Zoning Department. This past year, there were little or no records available from this source. It is imperative that the Planning and Zoning Department keep subsidiary records. A folder for each developer should be maintained which can in turn be traced to the manual system now utilized for these funds.

Management's Response

See above.

SEWER COLLECTION

During the course of our examination, it was noted that no formal commitments were made to the Tax Collector for the collection of sewer rents. Formal warrants should be prepared and committed to the Tax Collector on a monthly basis. In addition, a list of abatements should be approved by Town Council and submitted to the Tax Collector as appropriate.

Management's Response

Sewer Warrants will be properly processed in the future with this additional information received.

TOWN OF HUDSON

NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1988

TOWN CLERK

The Town Clerk does not maintain a cash book for the recording of dog licenses issued.

We recommend that a cash book be used for all dog permit issuances pursuant to RSA 466:11.

In reviewing the cash book maintained for Motor Vehicle permits, it was discovered that permit numbers were not recorded. Good internal control over permits can only be exercised by keeping a record of permit numbers issued.

The Town Clerk's cash book should contain the date, permit number, name, and amount of permit.

Management's Response

In response to the above comments and recommendations, the Town Clerk will begin to implement better controls in the areas of dog and motor vehicle permits.

TAX COLLECTOR

Past problems still occurred in this crucial area. No summary of warrants was prepared, and timely and accurate reconciliations with the general ledger system were also lacking.

Inasmuch as there was a change in this position effective July 1, we have advised the new Tax Collector of past deficiencies in this office, and we do look forward to working with this individual to rectify areas of concern.

Management's Response

The Tax Collector has begun to implement changes in procedural matters in order to have better controls. The Finance Department has worked very closely with the Tax Collector in the past few months.

BUDGETARY REPORTING

It was noted in some instances that proper gross budgeting was not used in the Town's financial statements, (i.e., transfer of Capital Reserve Funds for Lowell Road Corridor).

All appropriations voted by the Town Council should be disclosed, along with the source of funding, in the appropriate financial statements of the Town, in addition to being listed in the tax rate papers. Such appropriations, no matter what the source of the funding, should be reported on a gross basis and not netted out.

Management's Response

New systems for additional appropriations by resolution for Trust Funds and/or Agency fee expenditures within the General Fund will be properly documented and recorded in this fiscal year as a result of this instruction.

GENERAL FIXED ASSET ACCOUNTING

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

Fixed asset accounting should be considered when determination of applications to be automated is made. Federal grant accounting, as well as generally accepted accounting principles, require that adequate fixed asset records be maintained. This is a repeat recommendation.

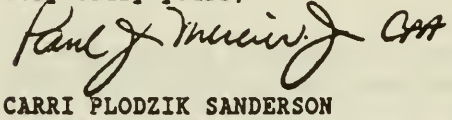
Management's Response

General Fixed Asset Accounting Systems are not scheduled for this fiscal year.

In closing, we would like to thank the administration and staff for their courtesy and assistance extended to us during the course of our examination.

If after you have had an opportunity to review our comments and recommendations, you have any questions or need assistance in modifying or implementing any procedures, we would be happy to meet with you at your convenience to discuss them.

Very truly yours,



CARRI PLODZIK SANDERSON
Professional Association

TOWN OF HUDSON, NEW HAMPSHIRE

PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted government accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the 1987-88 financial statements. This report does not affect our report on these financial statements dated November 7, 1988.

The preceding report is intended solely for the use of management and should not be used for any other purpose.

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HUDSON TOWN OFFICES

Telephone Extensions

POLICE DEPARTMENT	EMERGENCIES ONLY		889-9090
	BUSINESS NUMBER		886-6011
FIRE DEPARTMENT	EMERGENCIES ONLY		883-7707
	BUSINESS NUMBER		886-6021
AMBULANCE	EMERGENCIES		883-7707
EXECUTIVE ADMINISTRATOR'S OFFICE			886-6024
OFFICE OF TOWN COUNCIL			886-6027
PUBLIC WORKS & DEVELOPMENT	ENGINEERING PLANNING	BUILDING ZONING	886-6005
FINANCE			886-6000
SEWER	BILLS		886-6029
ASSESSOR			886-6009
TOWN ATTORNEY			886-6014
TOWN CLERK			886-6003
ANIMAL CONTROL OFFICER			886-6033
LIBRARY			886-6030
HEALTH OFFICER			886-6005
HIGHWAY GARAGE			886-6018
ALVIRNE HIGH SCHOOL			886-1260
DR. H.O. SMITH SCHOOL			886-1248
WEBSTER SCHOOL			886-1253
MEMORIAL SCHOOL			886-1240
LIBRARY STREET SCHOOL			886-1255
SUPERINTENDENT OF SCHOOLS			883-7765
YOUTH CENTER			880-1600